

Estimates of:

- 1) Local Option Sales and Use Tax

to be distributed to localities
during Fiscal Year 2026

Virginia Department of Taxation
March 10, 2025

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 2026 estimates for the distributions of the Local Option Sales and Use Tax.

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 2026 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 Tax Legislation & Economic Analysis at (804) 371-4373.

James J. Alex
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.

Locality	Actual FY 2024 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2026 Local Option Sales and Use Tax
	(\$)	% of State	
Counties			
Accomack County	6,186,085	0.3420%	6,654,482
Albemarle County	24,429,530	1.3508%	26,279,282
Alleghany County	1,304,073	0.0721%	1,402,814
Amelia County	1,474,307	0.0815%	1,585,938
Amherst County	4,775,646	0.2641%	5,137,248
Appomattox County	2,135,872	0.1181%	2,297,596
Arlington County	54,423,400	3.0092%	58,544,224
Augusta County	9,737,988	0.5384%	10,475,327
Bath County	1,108,278	0.0613%	1,192,194
Bedford County*	10,452,540	0.5779%	11,243,984
Bland County	556,151	0.0308%	598,262
Botetourt County	4,814,749	0.2662%	5,179,312
Brunswick County	1,174,724	0.0650%	1,263,671
Buchanan County	2,250,475	0.1244%	2,420,876
Buckingham County	1,187,569	0.0657%	1,277,489
Campbell County	8,975,252	0.4963%	9,654,839
Caroline County	4,388,784	0.2427%	4,721,093
Carroll County	3,254,070	0.1799%	3,500,461
Charles City County	1,540,796	0.0852%	1,657,462
Charlotte County	1,068,095	0.0591%	1,148,969
Chesterfield County	75,579,348	4.1789%	81,302,056
Clarke County	1,989,199	0.1100%	2,139,817
Craig County	322,109	0.0178%	346,498
Culpeper County	11,887,252	0.6573%	12,787,329
Cumberland County	832,688	0.0460%	895,737
Dickenson County	1,147,960	0.0635%	1,234,881
Dinwiddie County	3,437,523	0.1901%	3,697,805
Essex County	3,009,444	0.1664%	3,237,312
Fairfax County	246,146,832	13.6099%	264,784,546
Fauquier County	15,697,165	0.8679%	16,885,721
Floyd County	1,685,967	0.0932%	1,813,625
Fluvanna County	2,899,762	0.1603%	3,119,326
Franklin County	8,784,210	0.4857%	9,449,332
Frederick County	22,360,815	1.2364%	24,053,929
Giles County	3,180,691	0.1759%	3,421,526
Gloucester County	7,473,481	0.4132%	8,039,357
Goochland County	5,440,731	0.3008%	5,852,692
Grayson County	899,538	0.0497%	967,649
Greene County	3,462,765	0.1915%	3,724,958
Greensville County	993,492	0.0549%	1,068,717

Locality	Actual FY 2024 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2026 Local Option Sales and Use Tax
	(\$)	% of State	
Halifax County	5,574,256	0.3082%	5,996,327
Hanover County	35,945,704	1.9875%	38,667,436
Henrico County	91,873,116	5.0798%	98,829,553
Henry County	6,686,766	0.3697%	7,193,073
Highland County	215,669	0.0119%	231,999
Isle of Wight County	5,005,946	0.2768%	5,384,986
James City County	15,156,248	0.8380%	16,303,847
King and Queen County	412,140	0.0228%	443,346
King George County	4,629,492	0.2560%	4,980,027
King William County	2,188,356	0.1210%	2,354,053
Lancaster County	2,846,129	0.1574%	3,061,632
Lee County	2,136,252	0.1181%	2,298,004
Loudoun County	111,117,957	6.1439%	119,531,573
Louisa County	7,495,426	0.4144%	8,062,964
Lunenburg County	780,344	0.0431%	839,430
Madison County	1,724,495	0.0954%	1,855,070
Mathews County	921,063	0.0509%	990,804
Mecklenburg County	12,451,725	0.6885%	13,394,543
Middlesex County	1,708,216	0.0945%	1,837,558
Montgomery County	18,278,057	1.0106%	19,662,033
Nelson County	2,137,508	0.1182%	2,299,355
New Kent County	3,540,317	0.1958%	3,808,382
Northampton County	2,549,076	0.1409%	2,742,087
Northumberland County	1,407,910	0.0778%	1,514,514
Nottoway County	2,110,972	0.1167%	2,270,810
Orange County	5,965,991	0.3299%	6,417,723
Page County	3,407,568	0.1884%	3,665,581
Patrick County	2,051,046	0.1134%	2,206,347
Pittsylvania County	4,481,537	0.2478%	4,820,869
Powhatan County	5,439,771	0.3008%	5,851,659
Prince Edward County	4,460,619	0.2466%	4,798,367
Prince George County	4,638,745	0.2565%	4,989,981
Prince William County	94,964,314	5.2508%	102,154,810
Pulaski County	6,048,020	0.3344%	6,505,964
Rappahannock County	1,016,478	0.0562%	1,093,443
Richmond County	1,830,491	0.1012%	1,969,092
Roanoke County	17,151,257	0.9483%	18,449,914
Rockbridge County	4,336,979	0.2398%	4,665,366
Rockingham County	13,377,632	0.7397%	14,390,558
Russell County	2,694,028	0.1490%	2,898,014

Locality	Actual FY 2024 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2026 Local Option Sales and Use Tax
	(\$)	% of State	
Scott County	2,245,318	0.1241%	2,415,328
Shenandoah County	7,009,947	0.3876%	7,540,725
Smyth County	3,504,005	0.1937%	3,769,321
Southampton County	1,165,906	0.0645%	1,254,185
Spotsylvania County	29,626,495	1.6381%	31,869,750
Stafford County	23,458,245	1.2971%	25,234,453
Surry County	1,761,964	0.0974%	1,895,376
Sussex County	1,520,486	0.0841%	1,635,614
Tazewell County	8,058,900	0.4456%	8,669,103
Warren County	7,535,099	0.4166%	8,105,641
Washington County	11,318,393	0.6258%	12,175,398
Westmoreland County	1,985,027	0.1098%	2,135,329
Wise County	4,359,488	0.2410%	4,689,579
Wythe County	6,610,559	0.3655%	7,111,096
York County	14,775,138	0.8169%	15,893,880
Cities			
Alexandria City	39,901,707	2.2062%	42,922,980
Bristol City	6,191,510	0.3423%	6,660,318
Buena Vista City	731,717	0.0405%	787,121
Charlottesville City	15,179,310	0.8393%	16,328,655
Chesapeake City	57,652,386	3.1877%	62,017,702
Colonial Heights City	10,200,181	0.5640%	10,972,517
Covington City	1,818,531	0.1006%	1,956,226
Danville City	13,127,442	0.7258%	14,121,423
Emporia City	2,378,413	0.1315%	2,558,502
Fairfax City	13,412,537	0.7416%	14,428,106
Falls Church City	7,034,188	0.3889%	7,566,802
Franklin City	2,488,421	0.1376%	2,676,839
Fredericksburg City	16,306,995	0.9016%	17,541,726
Galax City	3,311,008	0.1831%	3,561,710
Hampton City	22,665,720	1.2532%	24,381,920
Harrisonburg City	18,374,489	1.0160%	19,765,766
Hopewell City	2,706,310	0.1496%	2,911,227
Lexington City	1,405,210	0.0777%	1,511,609
Lynchburg City	22,273,880	1.2316%	23,960,411
Manassas City	12,755,522	0.7053%	13,721,343
Manassas Park City	2,675,235	0.1479%	2,877,798
Martinsville City	2,707,921	0.1497%	2,912,959
Newport News City	34,372,280	1.9005%	36,974,876

Locality	Actual FY 2024 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2026 Local Option Sales and Use Tax
	(\$)	% of State	
Norfolk City	45,348,042	2.5074%	48,781,700
Norton City	2,296,166	0.1270%	2,470,027
Petersburg City	5,536,967	0.3061%	5,956,215
Poquoson City	1,171,115	0.0648%	1,259,790
Portsmouth City	11,986,759	0.6628%	12,894,371
Radford City	1,650,853	0.0913%	1,775,852
Richmond City	52,168,005	2.8845%	56,118,055
Roanoke City	28,465,421	1.5739%	30,620,763
Salem City	9,714,559	0.5371%	10,450,125
Staunton City	6,009,131	0.3323%	6,464,129
Suffolk City	18,224,360	1.0077%	19,604,270
Virginia Beach City	92,060,740	5.0902%	99,031,383
Waynesboro City	7,446,667	0.4117%	8,010,513
Williamsburg City	5,864,375	0.3243%	6,308,413
Winchester City	12,806,875	0.7081%	13,776,585
<i>*Includes Bedford City.</i>			