

Estimates of:

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

to be distributed to localities
during Fiscal Year 2017

Virginia Department of Taxation
March 30, 2016

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 2017 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 2017 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 2015 Local 1%
Option Distribution Sales
and Use Tax** **Estimated FY
2017 Local Option
Sales and Use Tax**

Locality	(\$)		% of State
Counties			
Accomack County	4,064,016	0.355%	4,423,590
Albemarle County	14,252,652	1.247%	15,513,690
Alleghany County	934,857	0.082%	1,017,571
Amelia County	696,547	0.061%	758,176
Amherst County	2,512,645	0.220%	2,734,958
Appomattox County	1,270,593	0.111%	1,383,011
Arlington County	39,681,217	3.471%	43,192,109
Augusta County	4,999,455	0.437%	5,441,794
Bath County	910,762	0.080%	991,344
Bedford County*	5,385,282	0.471%	5,861,758
Bland County	331,027	0.029%	360,316
Botetourt County	2,698,446	0.236%	2,937,197
Brunswick County	3,700,358	0.324%	4,027,756
Buchanan County	1,716,117	0.150%	1,867,954
Buckingham County	805,048	0.070%	876,277
Campbell County	4,876,829	0.427%	5,308,318
Caroline County	1,793,676	0.157%	1,952,375
Carroll County	1,828,676	0.160%	1,990,473
Charles City County	724,123	0.063%	788,192
Charlotte County	616,675	0.054%	671,237
Chesterfield County	45,453,452	3.976%	49,475,055
Clarke County	1,026,893	0.090%	1,117,750
Craig County	173,419	0.015%	188,763
Culpeper County	7,352,417	0.643%	8,002,940
Cumberland County	411,477	0.036%	447,883
Dickenson County	827,285	0.072%	900,481
Dinwiddie County	1,533,352	0.134%	1,669,019
Essex County	1,908,614	0.167%	2,077,483
Fairfax County	179,076,389	15.663%	194,920,603
Fauquier County	8,629,595	0.755%	9,393,119
Floyd County	824,397	0.072%	897,338
Fluvanna County	1,428,083	0.125%	1,554,436
Franklin County	4,373,782	0.383%	4,760,763
Frederick County	12,369,899	1.082%	13,464,355
Giles County	1,834,450	0.160%	1,996,757
Gloucester County	3,938,721	0.344%	4,287,209
Goochland County	2,771,596	0.242%	3,016,820
Grayson County	412,415	0.036%	448,904
Greene County	1,740,208	0.152%	1,894,177
Greensville County	1,133,207	0.099%	1,233,470

	Actual FY 2015 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2017 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Halifax County	3,901,697	0.341%	4,246,909
Hanover County	19,582,434	1.713%	21,315,037
Henrico County	60,043,514	5.252%	65,356,008
Henry County	4,005,681	0.350%	4,360,093
Highland County	123,963	0.011%	134,931
Isle of Wight County	2,551,719	0.223%	2,777,488
James City County	10,352,847	0.905%	11,268,840
King and Queen County	167,143	0.015%	181,932
King George County	2,208,033	0.193%	2,403,394
King William County	1,150,009	0.101%	1,251,759
Lancaster County	1,692,339	0.148%	1,842,073
Lee County	1,372,532	0.120%	1,493,970
Loudoun County	65,938,835	5.767%	71,772,932
Louisa County	2,961,626	0.259%	3,223,663
Lunenburg County	482,512	0.042%	525,204
Madison County	956,173	0.084%	1,040,773
Mathews County	456,685	0.040%	497,091
Mecklenburg County	3,417,454	0.299%	3,719,821
Middlesex County	991,362	0.087%	1,079,075
Montgomery County	11,574,926	1.012%	12,599,046
Nelson County	1,125,921	0.098%	1,225,540
New Kent County	1,386,380	0.121%	1,509,043
Northampton County	1,271,849	0.111%	1,384,378
Northumberland County	737,620	0.065%	802,883
Nottoway County	1,354,251	0.118%	1,474,072
Orange County	2,926,668	0.256%	3,185,612
Page County	1,776,041	0.155%	1,933,181
Patrick County	1,143,640	0.100%	1,244,826
Pittsylvania County	2,144,695	0.188%	2,334,452
Powhatan County	2,361,695	0.207%	2,570,652
Prince Edward County	3,046,174	0.266%	3,315,692
Prince George County	1,975,978	0.173%	2,150,807
Prince William County	59,768,154	5.228%	65,056,285
Pulaski County	3,934,248	0.344%	4,282,340
Rappahannock County	475,214	0.042%	517,260
Richmond County	1,635,135	0.143%	1,779,807
Roanoke County	11,097,856	0.971%	12,079,765
Rockbridge County	2,630,526	0.230%	2,863,268
Rockingham County	5,896,738	0.516%	6,418,466
Russell County	1,936,120	0.169%	2,107,423

	Actual FY 2015 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2017 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Scott County	1,491,168	0.130%	1,623,103
Shenandoah County	4,103,648	0.359%	4,466,728
Smyth County	2,300,253	0.201%	2,503,773
Southampton County	584,028	0.051%	635,702
Spotsylvania County	16,454,867	1.439%	17,910,750
Stafford County	12,259,147	1.072%	13,343,804
Surry County	421,919	0.037%	459,249
Sussex County	894,897	0.078%	974,076
Tazewell County	5,891,248	0.515%	6,412,490
Warren County	4,348,732	0.380%	4,733,496
Washington County	7,208,857	0.631%	7,846,678
Westmoreland County	940,731	0.082%	1,023,965
Wise County	3,457,396	0.302%	3,763,297
Wythe County	4,253,436	0.372%	4,629,769
York County	9,709,959	0.849%	10,569,070
Cities			
Alexandria City	23,247,206	2.033%	25,304,058
Bristol City	3,653,727	0.320%	3,976,999
Buena Vista City	396,943	0.035%	432,064
Charlottesville City	10,834,817	0.948%	11,793,454
Chesapeake City	37,014,744	3.237%	40,289,712
Colonial Heights City	7,463,544	0.653%	8,123,899
Covington City	1,236,465	0.108%	1,345,864
Danville City	8,397,280	0.734%	9,140,249
Emporia City	1,596,480	0.140%	1,737,733
Fairfax City	10,463,192	0.915%	11,388,949
Falls Church City	4,067,683	0.356%	4,427,581
Franklin City	1,771,469	0.155%	1,928,204
Fredericksburg City	10,713,042	0.937%	11,660,904
Galax City	2,234,305	0.195%	2,431,991
Hampton City	15,188,600	1.328%	16,532,448
Harrisonburg City	12,790,191	1.119%	13,921,834
Hopewell City	1,963,610	0.172%	2,137,345
Lexington City	972,134	0.085%	1,058,146
Lynchburg City	14,805,352	1.295%	16,115,291
Manassas City	7,485,242	0.655%	8,147,517
Manassas Park City	1,787,946	0.156%	1,946,139
Martinsville City	1,974,971	0.173%	2,149,712
Newport News City	22,984,749	2.010%	25,018,380

Actual FY 2015 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2017 Local Option Sales and Use Tax
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Locality	(\$) % of State		
Norfolk City	30,038,951	2.627%	32,696,720
Norton City	1,598,800	0.140%	1,740,257
Petersburg City	3,643,934	0.319%	3,966,339
Poquoson City	605,187	0.053%	658,732
Portsmouth City	7,289,663	0.638%	7,934,634
Radford City	839,334	0.073%	913,596
Richmond City	31,707,439	2.773%	34,512,830
Roanoke City	20,293,415	1.775%	22,088,923
Salem City	6,558,394	0.574%	7,138,663
Staunton City	3,933,033	0.344%	4,281,017
Suffolk City	9,211,150	0.806%	10,026,129
Virginia Beach City	58,027,571	5.075%	63,160,061
Waynesboro City	5,443,185	0.476%	5,924,784
Williamsburg City	4,367,328	0.382%	4,753,737
Winchester City	8,833,328	0.773%	9,614,878
<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	2011-15 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2017 (\$)
Counties		
Accomack County	0.19514%	78,055
Albemarle County	1.50708%	602,834
Alleghany County	0.05505%	22,019
Amelia County	0.08000%	32,000
Amherst County	0.14166%	56,662
Appomattox County	0.07823%	31,293
Arlington County*	5.81157%	2,324,628
Augusta County	0.47610%	190,440
Bath County	0.04467%	17,869
Bedford County	0.66224%	264,898
Bland County	0.02396%	9,585
Botetourt County	0.25296%	101,185
Brunswick County	0.07028%	28,112
Buchanan County	0.11625%	46,501
Buckingham County	0.07301%	29,203
Campbell County	0.28842%	115,368
Caroline County	0.23829%	95,316
Carroll County	0.11464%	45,857
Charles City County	0.03649%	14,595
Charlotte County	0.04340%	17,358
Chesterfield County	3.28741%	1,314,964
Clarke County	0.17697%	70,789
Craig County	0.02286%	9,145
Culpeper County	0.44687%	178,748
Cumberland County	0.04465%	17,862
Dickenson County	0.02197%	8,788
Dinwiddie County	0.14301%	57,205
Essex County	0.07273%	29,090
Fairfax County*	22.99651%	9,198,604
Fauquier County	1.05161%	420,646
Floyd County	0.07240%	28,961
Fluvanna County	0.22641%	90,565
Franklin County	0.45593%	182,373
Frederick County	0.84156%	336,625
Giles County	0.06353%	25,411

Locality	2011-15 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2017 (\$)
Gloucester County	0.30818%	123,272
Goochland County	0.31878%	127,512
Grayson County	0.06588%	26,351
Greene County	0.16182%	64,730
Greensville County	0.03016%	12,062
Halifax County	0.11908%	47,631
Hanover County	1.16457%	465,830
Henrico County	3.39692%	1,358,767
Henry County	0.13955%	55,818
Highland County	0.01840%	7,361
Isle of Wight County	0.37712%	150,848
James City County	1.18657%	474,629
King and Queen County	0.03760%	15,039
King George County	0.25188%	100,753
King William County	0.11944%	47,776
Lancaster County	0.15363%	61,453
Lee County	0.05567%	22,269
Loudoun County*	9.25883%	3,703,531
Louisa County	0.34768%	139,073
Lunenburg County	0.03823%	15,291
Madison County	0.10694%	42,775
Mathews County	0.09213%	36,853
Mecklenburg County	0.16698%	66,791
Middlesex County	0.11866%	47,462
Montgomery County	0.64972%	259,886
Nelson County	0.17561%	70,243
New Kent County	0.23615%	94,460
Northampton County	0.11120%	44,479
Northumberland County	0.14986%	59,942
Nottoway County	0.04996%	19,986
Orange County	0.29979%	119,916
Page County	0.10341%	41,363
Patrick County	0.05985%	23,938
Pittsylvania County	0.20783%	83,132
Powhatan County	0.27982%	111,926

Locality	2011-15 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2017 (\$)
Prince Edward County	0.10829%	43,317
Prince George County	0.21630%	86,521
Prince William County*	6.60347%	2,641,388
Pulaski County	0.16959%	67,836
Rappahannock County	0.10498%	41,992
Richmond County	0.03741%	14,966
Roanoke County	0.72624%	290,495
Rockbridge County	0.14952%	59,810
Rockingham County	0.71121%	284,484
Russell County	0.07423%	29,691
Scott County	0.05556%	22,225
Shenandoah County	0.28526%	114,105
Smyth County	0.08815%	35,260
Southampton County	0.09998%	39,992
Spotsylvania County	1.49784%	599,137
Stafford County	2.04254%	817,017
Surry County	0.04348%	17,391
Sussex County	0.04118%	16,473
Tazewell County	0.16161%	64,642
Warren County	0.35498%	141,990
Washington County	0.29662%	118,650
Westmoreland County	0.15496%	61,985
Wise County	0.10033%	40,131
Wythe County	0.14385%	57,540
York County	0.87041%	348,164
Cities		
Alexandria City*	3.76558%	1,506,230
Bristol City	0.10256%	41,022
Buena Vista City	0.01961%	7,843
Charlottesville City	0.50225%	200,902
Chesapeake City	2.58959%	1,035,837
Colonial Heights City	0.11120%	44,479
Covington City	0.01438%	5,753
Danville City	0.16040%	64,162

Locality	2011-15 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2017 (\$)
Emporia City	0.01753%	7,010
Fairfax City*	0.39795%	159,180
Falls Church City*	0.37808%	151,233
Franklin City	0.03766%	15,064
Fredericksburg City	0.35877%	143,509
Galax City	0.02946%	11,785
Hampton City	0.92923%	371,694
Harrisonburg City	0.31985%	127,939
Hopewell City	0.09249%	36,994
Lexington City	0.03509%	14,035
Lynchburg City	0.44952%	179,808
Manassas City*	0.34780%	139,120
Manassas Park City*	0.16963%	67,850
Martinsville City	0.04400%	17,600
Newport News City	1.16731%	466,922
Norfolk City	1.76391%	705,565
Norton City	0.01809%	7,236
Petersburg City	0.14417%	57,668
Poquoson City	0.11881%	47,526
Portsmouth City	0.65008%	260,033
Radford City	0.07602%	30,409
Richmond City	1.92620%	770,479
Roanoke City	0.61263%	245,052
Salem City	0.16188%	64,750
Staunton City	0.14417%	57,669
Suffolk City	0.95473%	381,891
Virginia Beach City	5.13192%	2,052,769
Waynesboro City	0.13828%	55,313
Williamsburg City	0.14144%	56,575
Winchester City	0.24797%	99,190
Northern Virginia Transportation District	49.729%	19,891,764

* indicates estimated distribution to the Northern Virginia Transportation District Fund