Estimates of:

- 1) State Sales and Use Tax for Public Education
- 2) 3) Local Option Sales and Use Tax
- Recordation and Grantor's Tax

to be distributed to localities during Fiscal Year 2013

Virginia Department of Taxation April 26, 2012

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 <u>Code of Virginia</u> §15.2-2502 requiring that such estimates be provided within fifteen days following adjournment of the Virginia General Assembly.

Enclosed are the Fiscal Year 2013 estimates for the local distributions of the State Sales and Use Tax for Public Education, the Local Option 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) 371-4371.

Craig M. Burns
Tax Commissioner

STATE SALES AND USE TAX FOR PUBLIC EDUCATION DISTRIBUTION

Revenue generated by the one and one-eighth 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 2010 school-age population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2013.

Amendments to Section 58.1-638 of the Code of Virginia replace the triennial census with an annual estimate of the school-age (5 to 19 year olds) population from the Weldon Cooper Center for Public Service at the University of Virginia. The new estimate of school-age population for distributing sales tax revenue becomes effective on July 1, 2012, for the 2012–2014 biennium.

During the 2004 Special Session of the General Assembly, the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund was established. This Fund provides a one-quarter of a cent of sales tax revenue for public education. Half of the amount (one-eighth of a cent) shall be distributed based on the most recent triennial census of school-age population collected by the Department of Education, consistent with the distribution of the existing one cent of sales tax dedicated to public education.

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

	2010 Sch Popula	_	Distribution
	# of	ation	Local Cash Flow
Locality	# 01 Students	% of State	Basis (\$)
Counties			
Accomack County	5,864	0.374%	4,493,800
Albemarle County	19,518	1.244%	14,957,366
Alleghany County	3,065	0.195%	2,348,823
Amelia County	2,423	0.154%	1,856,835
Amherst County	6,094	0.388%	4,670,058
Appomattox County	2,919	0.186%	2,236,938
Arlington County	23,788	1.516%	18,229,625
Augusta County	13,987	0.891%	10,718,756
Bath County	767	0.049%	587,780
Bedford County	13,923	0.887%	10,669,710
Bland County	1,095	0.070%	839,139
Botetourt County	6,683	0.426%	5,121,430
Brunswick County	3,044	0.194%	2,332,730
Buchanan County	3,966	0.253%	3,039,293
Buckingham County	2,834	0.181%	2,171,799
Campbell County	10,665	0.680%	8,172,984
Caroline County	5,610	0.358%	4,299,151
Carroll County	5,397	0.344%	4,135,921
Charles City County	1,174	0.075%	899,680
Charlotte County	2,606	0.166%	1,997,074
Chesterfield County	72,241	4.604%	55,360,951
Clarke County	2,911	0.186%	2,230,807
Craig County	981	0.063%	751,777
Culpeper County	10,209	0.651%	7,823,534
Cumberland County	1,976	0.126%	1,514,282
Dickenson County	2,888	0.184%	2,213,181
Dinwiddie County	5,722	0.365%	4,384,980
Essex County	2,167	0.138%	1,660,652
Fairfax County	217,508	13.861%	166,684,428
Fauquier County	14,687	0.936%	11,255,191
Floyd County	2,829	0.180%	2,167,967
Fluvanna County	4,989	0.318%	3,823,255
Franklin County	10,315	0.657%	7,904,766
Frederick County	17,085	1.089%	13,092,868
Giles County	3,254	0.207%	2,493,661
Gloucester County	7,417	0.473%	5,683,922
Goochland County	3,964	0.253%	3,037,760
Grayson County	2,626	0.167%	2,012,401
Greene County	3,798	0.242%	2,910,548
Greensville County	1,767	0.113%	1,354,117

2010 School Age

Estimated

Educational

Locality Students % of State Basis (\$)		2010 School Age Population # of		Estimated Educational Distribution
Hanover County	Locality		% of State	Local Cash Flow Basis (\$)
Hanover County	Halifay County	7.044	0.440%	5 308 078
Henrico County 62,870 4.007% 48,179,607 Henry County 9,463 0.603% 7,251,847 dighland County 9,463 0.603% 7,251,847 dighland County 328 0.021% 251,359 discounty 12,818 0.817% 9,822,908 ding and Queen County 1,265 0.081% 969,416 ding George County 5,476 0.349% 4,196,461 ding William County* 3,423 0.218% 2,623,172 decounty 6,204 0.395% 4,754,355 ding County 6,204 0.395% 4,754,355 ding County 6,204 0.395% 4,754,355 ding County 1,547 0.099% 1,185,523 discounty 1,587 0.101% 1,216,177 ding discounty 2,511 0.160% 1,924,272 discounty 1,587 0.101% 1,216,177 ding discounty 2,511 0.160% 1,924,272 discounty 2,511 0.160% 1,537,743 discounty 2,511 0.160% 1,537,743 discounty 2,511 0.160% 1,537,743 discounty 2,511 0.160% 1,537,743 discounty 2,511 0.160% 1,538,747 discounty 2,526 discounty 2,5371,813 discounty 2,5374 disco	-	·		
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Patrick County 3,095 0.197% 2,371,813 Pittsylvania County 11,830 0.754% 9,065,767 Powhatan County 5,884 0.375% 4,509,127 Prince Edward County 3,624 0.231% 2,777,205 Prince George County 7,169 0.457% 5,493,870 Prince William County 96,329 6.139% 73,820,477 Pulaski County 5,876 0.374% 4,502,996 Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Orange County	6,513	0.415%	4,991,153
Pittsylvania County 11,830 0.754% 9,065,767 Powhatan County 5,884 0.375% 4,509,127 Prince Edward County 3,624 0.231% 2,777,205 Prince George County 7,169 0.457% 5,493,870 Prince William County 96,329 6.139% 73,820,477 Pulaski County 5,876 0.374% 4,502,996 Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Page County	4,470	0.285%	3,425,526
Powhatan County 5,884 0.375% 4,509,127 Prince Edward County 3,624 0.231% 2,777,205 Prince George County 7,169 0.457% 5,493,870 Prince William County 96,329 6.139% 73,820,477 Pulaski County 5,876 0.374% 4,502,996 Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Patrick County	·		
Prince Edward County 3,624 0.231% 2,777,205 Prince George County 7,169 0.457% 5,493,870 Prince William County 96,329 6.139% 73,820,477 Pulaski County 5,876 0.374% 4,502,996 Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Pittsylvania County		0.754%	
Prince George County 7,169 0.457% 5,493,870 Prince William County 96,329 6.139% 73,820,477 Pulaski County 5,876 0.374% 4,502,996 Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Powhatan County	5,884	0.375%	4,509,127
Prince William County 96,329 6.139% 73,820,477 Pulaski County 5,876 0.374% 4,502,996 Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Prince Edward County	·		
Pulaski County 5,876 0.374% 4,502,996 Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Prince George County	7,169	0.457%	5,493,870
Rappahannock County 1,352 0.086% 1,036,088 Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Prince William County	96,329	6.139%	73,820,477
Richmond County 1,446 0.092% 1,108,123 Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Pulaski County	5,876	0.374%	4,502,996
Roanoke County 18,121 1.155% 13,886,793 Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Rappahannock County	1,352	0.086%	1,036,088
Rockbridge County 3,732 0.238% 2,859,970 Rockingham County 15,004 0.956% 11,498,120	Richmond County	1,446	0.092%	
Rockingham County 15,004 0.956% 11,498,120	Roanoke County	18,121	1.155%	13,886,793
	Rockbridge County	3,732	0.238%	
Russell County 5,124 0.327% 3,926,711	Rockingham County	15,004	0.956%	11,498,120
	Russell County	5,124	0.327%	3,926,711

Estimated

	2010 Sch Popula	-	Educational Distribution
	# of	ation	Local Cash Flow
Locality	Students	% of State	Basis (\$)
Scott County	3,860	0.246%	2,958,061
Shenandoah County	7,964	0.508%	6,103,108
Smyth County	5,914	0.377%	4,532,117
Southampton County	3,471	0.221%	2,659,956
Spotsylvania County	30,032	1.914%	23,014,633
Stafford County	33,289	2.121%	25,510,592
Surry County	1,323	0.084%	1,013,864
Sussex County	1,783	0.114%	1,366,379
Tazewell County	7,925	0.505%	6,073,221
Warren County	7,922	0.505%	6,070,922
Washington County	9,601	0.612%	7,357,602
Westmoreland County*	3,015	0.192%	2,310,506
Wise County	7,325	0.467%	5,613,419
Wythe County	5,197	0.331%	3,982,653
York County	15,868	1.011%	12,160,235
Cities			
Alexandria City	16,459	1.049%	12,613,141
Bedford City	1,102	0.070%	844,503
Bristol City	3,015	0.192%	2,310,506
Buena Vista City	1,082	0.069%	829,177
Charlottesville City	3,882	0.247%	2,974,920
Chesapeake City	50,919	3.245%	39,021,114
Colonial Heights City	3,444	0.219%	2,639,265
Covington City	1,113	0.071%	852,933
Danville City	7,668	0.489%	5,876,272
Emporia City	1,312	0.084%	1,005,434
Fairfax City	4,063	0.259%	3,113,627
Falls Church City	2,644	0.168%	2,026,195
Franklin City	1,711	0.109%	1,311,203
Fredericksburg City	3,597	0.229%	2,756,514
Galax City	1,323	0.084%	1,013,864
Hampton City	26,363	1.680%	20,202,942
Harrisonburg City	6,447	0.411%	4,940,575
Hopewell City	4,652	0.296%	3,565,000
Lexington City	558	0.036%	427,616
Lynchburg City	11,370	0.725%	8,713,252
Manassas City	8,817	0.562%	6,756,793
Manassas Park City	3,198	0.204%	2,450,746
Martinsville City	2,508	0.160%	1,921,973
Newport News City	36,104	2.301%	27,667,831

2010 School Age

Estimated

Educational

	2010 Sch Popula # of	_	Educational Distribution Local Cash Flow
Locality	Students	% of State	Basis (\$)
N. (II O):	44.040	0.0004	0.4 -00 - 40
Norfolk City	41,210	2.626%	31,580,748
Norton City	755	0.048%	578,584
Petersburg City	5,574	0.355%	4,271,562
Poquoson City	2,902	0.185%	2,223,910
Portsmouth City	18,519	1.180%	14,191,795
Radford City	1,545	0.098%	1,183,991
Richmond City	31,007	1.976%	23,761,811
Roanoke City	16,770	1.069%	12,851,471
Salem City	4,264	0.272%	3,267,661
Staunton City	3,923	0.250%	3,006,340
Suffolk City	18,856	1.202%	14,450,050
Virginia Beach City	90,123	5.743%	69,064,589
Waynesboro City	3,958	0.252%	3,033,162
Williamsburg City	1,008	0.064%	772,468
Winchester City	4,653	0.297%	3,565,766

Estimated

^{*} According to the <u>Code of Virginia</u> §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 SALES AND USE TAX

The State collects and distributes the Local Option one percent Sales and Use Tax.² Actual distributions are made to every county and city based on the locality in which the tax was collected. The Calendar Year 2011 actual local option sales tax distribution was used to estimate future distributions.

2

²As provided under the <u>Code of Virginia</u> §58.1-605 and §58.1-606.

Locality	(\$)	% of State	
Counties			
Accomack County	3,633,151	0.351%	3,786,452
Albemarle County	12,384,397	1.195%	12,906,957
Alleghany County	861,036	0.083%	897,367
Amelia County	654,076	0.063%	681,675
Amherst County	2,195,085	0.212%	2,287,706
Appomattox County	1,123,723	0.108%	1,171,139
Arlington County	37,866,969	3.655%	39,464,768
Augusta County	4,656,092	0.449%	4,852,556
Bath County	803,950	0.078%	837,873
Bedford County	3,995,781	0.386%	4,164,383
Bland County	290,133	0.028%	302,375
Botetourt County	2,165,060	0.209%	2,256,414
Brunswick County	729,638	0.070%	760,425
Buchanan County	1,876,132	0.181%	1,955,295
Buckingham County	670,947	0.065%	699,258
Campbell County	4,444,610	0.429%	4,632,151
Caroline County	1,617,864	0.156%	1,686,130
Carroll County	1,626,140	0.157%	1,694,755
Charles City County	463,918	0.045%	483,493
Charlotte County	543,416	0.052%	566,346
Chesterfield County	40,254,411	3.886%	41,952,949
Clarke County	959,172	0.093%	999,644
Craig County	145,859	0.014%	152,014
Culpeper County	5,858,086	0.565%	6,105,269
Cumberland County	378,710	0.037%	394,689
Dickenson County	842,969	0.081%	878,538
Dinwiddie County	1,286,495	0.124%	1,340,779
Essex County	1,731,523	0.167%	1,804,585
Fairfax County	162,864,148	15.721%	169,736,212
Fauquier County	7,041,871	0.680%	7,339,003
Floyd County	705,947	0.068%	735,735
Fluvanna County	1,135,971	0.110%	1,183,903
Franklin County	3,906,594	0.377%	4,071,433
Frederick County	10,298,227	0.994%	10,732,762
Giles County	1,449,905	0.140%	1,511,084
Gloucester County	3,659,591	0.353%	3,814,008
Goochland County	2,131,071	0.206%	2,220,992
Grayson County	391,559	0.038%	408,081
Greene County	1,544,114	0.149%	1,609,268
Greensville County	484,696	0.047%	505,148

Locality	(\$) 9	% of State	
Halifax County	3,254,937	0.314%	3,392,279
Hanover County	16,489,642	1.592%	17,185,424
Henrico County	56,884,087	5.491%	59,284,315
Henry County	3,851,747	0.372%	4,014,272
Highland County	102,800	0.010%	107,138
Isle of Wight County	2,485,290	0.240%	2,590,157
James City County	9,188,972	0.887%	9,576,701
King and Queen County	170,279	0.016%	177,463
King George County	1,564,404	0.151%	1,630,414
King William County	947,038	0.091%	986,998
Lancaster County	1,690,880	0.163%	1,762,227
Lee County	1,311,861	0.127%	1,367,215
Loudoun County	59,387,956	5.733%	61,893,835
Louisa County	2,855,623	0.276%	2,976,116
Lunenburg County	375,573	0.036%	391,420
Madison County	762,496	0.074%	794,669
Mathews County	407,308	0.039%	424,494
Mecklenburg County	4,281,603	0.413%	4,462,266
Middlesex County	852,803	0.082%	888,787
Montgomery County	10,410,937	1.005%	10,850,228
Nelson County	992,259	0.096%	1,034,128
New Kent County	1,066,988	0.103%	1,112,010
Northampton County	1,261,392	0.122%	1,314,617
Northumberland County	657,665	0.063%	685,415
Nottoway County	1,267,990	0.122%	1,321,493
Orange County	2,239,689	0.216%	2,334,193
Page County	1,704,773	0.165%	1,776,706
Patrick County	1,009,002	0.097%	1,051,577
Pittsylvania County	1,975,076	0.191%	2,058,415
Powhatan County	1,055,161	0.102%	1,099,684
Prince Edward County	2,936,502	0.283%	3,060,408
Prince George County	1,946,290	0.188%	2,028,414
Prince William County	50,689,965	4.893%	52,828,832
Pulaski County	3,388,206	0.327%	3,531,172
Rappahannock County	441,839	0.043%	460,482
Richmond County	1,186,702	0.115%	1,236,775
Roanoke County	10,449,109	1.009%	10,890,010
Rockbridge County	2,331,869	0.225%	2,430,263
Rockingham County	5,554,569	0.536%	5,788,945
Russell County	2,002,003	0.193%	2,086,478

Locality	(\$)	% of State	
Scott County	1,442,768	0.139%	1,503,645
Shenandoah County	3,867,066	0.373%	4,030,237
Smyth County	2,196,589	0.212%	2,289,275
Southampton County	545,993	0.053%	569,031
Spotsylvania County	14,776,759	1.426%	15,400,265
Stafford County	10,667,203	1.030%	11,117,307
Surry County	484,986	0.047%	505,451
Sussex County	823,119	0.079%	857,851
Tazewell County	6,009,076	0.580%	6,262,630
Warren County	3,659,839	0.353%	3,814,266
Washington County	7,237,695	0.699%	7,543,091
Westmoreland County	889,062	0.086%	926,576
Wise County	3,221,495	0.311%	3,357,426
Wythe County	3,588,652	0.346%	3,740,075
York County	9,184,237	0.887%	9,571,767
Cities			
Alexandria City	24,246,984	2.340%	25,270,087
Bedford City	858,996	0.083%	895,242
Bristol City	3,805,424	0.367%	3,965,994
Buena Vista City	371,542	0.036%	387,219
Charlottesville City	9,589,838	0.926%	9,994,482
Chesapeake City	32,892,747	3.175%	34,280,659
Colonial Heights City	6,752,243	0.652%	7,037,155
Covington City	1,238,975	0.120%	1,291,254
Danville City	8,018,852	0.774%	8,357,208
Emporia City	1,446,037	0.140%	1,507,053
Fairfax City	10,442,763	1.008%	10,883,396
Falls Church City	3,979,648	0.384%	4,147,570
Franklin City	1,607,366	0.155%	1,675,189
Fredericksburg City	10,132,929	0.978%	10,560,489
Galax City	1,993,857	0.192%	2,077,988
Hampton City	13,949,712	1.347%	14,538,321
Harrisonburg City	10,848,613	1.047%	11,306,371
Hopewell City	1,829,879	0.177%	1,907,091
Lexington City	794,663	0.077%	828,194
Lynchburg City	13,290,955	1.283%	13,851,768
Manassas City	7,319,391	0.707%	7,628,233
Manassas Park City	1,439,132	0.139%	1,499,856
Martinsville City	1,881,804	0.182%	1,961,207
Newport News City	21,222,202	2.049%	22,117,675

Actual CY 2011 Local 1% Option Distribution Sales 2013 Local Option and Use Tax

Estimated FY Sales and Use Tax

Locality	(\$)	% of State	
Norfolk City	28,870,237	2.787%	30,088,418
Norton City	1,903,973	0.184%	1,984,311
Petersburg City	3,643,101	0.352%	3,796,822
Poquoson City	530,591	0.051%	552,980
Portsmouth City	6,587,182	0.636%	6,865,129
Radford City	861,029	0.083%	897,361
Richmond City	28,926,058	2.792%	30,146,595
Roanoke City	18,507,327	1.786%	19,288,245
Salem City	5,861,512	0.566%	6,108,839
Staunton City	3,501,395	0.338%	3,649,137
Suffolk City	7,677,112	0.741%	8,001,049
Virginia Beach City	52,385,579	5.057%	54,595,992
Waynesboro City	4,672,882	0.451%	4,870,055
Williamsburg City	4,023,099	0.388%	4,192,854
Winchester City	8,375,544	0.808%	8,728,950

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 recorded³ or, for certain localities, deposits such revenue into the Northern Virginia Transportation District Fund.⁴

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2007 - 2011) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2013 distribution.

³

³As provided by the <u>Code of Virginia</u> §58.1-816.

⁴As provided by the Code of Virginia §58.1-815.1.

2007-11 Average Percent of Total State

Estimate of State

Recordation/Grantor's Tax Annual Distribution Collections Fiscal Year 2013 (\$) Locality Counties **Accomack County** 0.23923% 95,691 556,613 Albemarle County 1.39153% Alleghany County 24,710 0.06177% Amelia County 36,850 0.09213% **Amherst County** 0.16171% 64,683 **Appomattox County** 0.07965% 31,862 Arlington County* 5.52447% 2,209,789 Augusta County 0.54991% 219,964 **Bath County** 0.04568% 18,272 **Bedford County** 0.71082% 284,329 **Bland County** 0.02475% 9,900 **Botetourt County** 0.28680% 114,718 **Brunswick County** 0.07016% 28,063 **Buchanan County** 0.11578% 46,311 **Buckingham County** 0.07719% 30,877 Campbell County 0.28209% 112,837 Caroline County 0.32378% 129,513 **Carroll County** 0.13020% 52,080 **Charles City County** 0.04281% 17,124 **Charlotte County** 0.04107% 16,426 **Chesterfield County** 3.60994% 1,443,977 Clarke County 0.16645% 66,580 Craig County 0.02881% 11,525 **Culpeper County** 0.54380% 217,522 **Cumberland County** 0.05018% 20,072 **Dickenson County** 0.04755% 19,020 Dinwiddie County 0.16691% 66,763 37,730 **Essex County** 0.09432% Fairfax County* 20.81518% 8,326,070 **Fauquier County** 397,565 0.99391% Floyd County 0.07352% 29,407 Fluvanna County 109,362 0.27340% Franklin County 0.53476% 213,903 Frederick County 0.97969% 391,875 Giles County 0.06732% 26,927

2007-11 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2013 (\$) Locality **Gloucester County** 0.37210% 148,838 **Goochland County** 0.35616% 142,466 **Grayson County** 0.08119% 32,477 **Greene County** 0.20029% 80,116 Greensville County 0.03105% 12,422 Halifax County 0.13496% 53,985 **Hanover County** 1.16266% 465,063 Henrico County 1,370,308 3.42577% **Henry County** 0.16870% 67,481 **Highland County** 0.02172% 8,687 Isle of Wight County 170,905 0.42726% James City County 1.24106% 496,422 21,053 King and Queen County 0.05263% King George County 0.31505% 126,021 King William County 64,507 0.16127% **Lancaster County** 0.16568% 66,272 Lee County 0.05926% 23,705 Loudoun County* 7.76306% 3,105,225 Louisa County 0.42514% 170,057 **Lunenburg County** 0.04084% 16,337 Madison County 0.10807% 43,226 **Mathews County** 0.10541% 42,165 Mecklenburg County 0.20771% 83,086 0.13938% Middlesex County 55,752 Montgomery County 0.64561% 258,243 **Nelson County** 0.18790% 75,160 **New Kent County** 0.23952% 95,807 Northampton County 0.13964% 55,857 Northumberland County 0.18044% 72,177 22,087 **Nottoway County** 0.05522% **Orange County** 0.39154% 156,616 Page County 0.12528% 50,112 **Patrick County** 0.06894% 27,574 Pittsylvania County 0.22597% 90,390

0.32306%

129,223

Powhatan County

2007-11 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2013 (\$) Locality Prince Edward County 0.12007% 48,027 Prince George County 0.26197% 104,789 Prince William County* 7.24033% 2,896,133 Pulaski County 0.17797% 71,190 Rappahannock County 0.10349% 41,395 Richmond County 0.04303% 17,210 Roanoke County 0.75740% 302,961 Rockbridge County 0.17150% 68,599 Rockingham County 0.71095% 284,380 Russell County 0.08741% 34,965 **Scott County** 0.05785% 23.141 Shenandoah County 0.35615% 142,462 40,482 Smyth County 0.10120% Southampton County 0.11478% 45,913 691,270 Spotsylvania County 1.72817% **Stafford County** 1.90480% 761,920 **Surry County** 0.05357% 21,426 Sussex County 0.05530% 22,119 **Tazewell County** 0.16692% 66,770 Warren County 0.41623% 166,493 Washington County 0.32211% 128,846 Westmoreland County 0.18517% 74,068 Wise County 0.10605% 42.421 Wythe County 0.15743% 62,973 York County 0.94180% 376,718 Cities Alexandria City* 2.99343% 1,197,374 **Bedford City** 0.03123% 12,493 **Bristol City** 0.10320% 41,279 **Buena Vista City** 0.03080% 12,318 Charlottesville City 0.45588% 182,354 Chesapeake City 2.72648% 1,090,591 Colonial Heights City 0.11484% 45,935

0.01478%

0.18642%

5,913

74,566

Covington City

Danville City

Total State Estimate of State Recordation/Grantor's Tax Annual Distribution Collections Fiscal Year 2013 (\$) Locality **Emporia City** 0.02200% 8,801 Fairfax City* 0.24538% 98,153 Falls Church City* 0.28667% 114,666 Franklin City 0.04982% 19,926 Fredericksburg City 0.39430% 157,721 Galax City 0.02387% 9,549 Hampton City 429,904 1.07476% Harrisonburg City 128,184 0.32046% Hopewell City 0.12841% 51,366 Lexington City 0.03877% 15,507 Lynchburg City 0.47377% 189,507 Manassas City* 194,673 0.48668% Manassas Park City* 0.22915% 91,660 Martinsville City 0.04812% 19,246 **Newport News City** 1.40238% 560,951 Norfolk City 1.94067% 776,269 Norton City 0.01864% 7,457 Petersburg City 0.18948% 75,793 Poquoson City 0.13399% 53,596 Portsmouth City 0.79933% 319,732 Radford City 0.06470% 25,880 Richmond City 2.05037% 820,147 Roanoke City 0.64374% 257,498 Salem City 0.18373% 73,494 Staunton City 0.19111% 76,444 Suffolk City 1.11087% 444,348 Virginia Beach City 2,165,045 5.41261% Waynesboro City 0.17470% 69,880 Williamsburg City 0.15472% 61,888 Winchester City 104,489 0.26122% Northern Virginia Transportation District 45.584% 18,233,744

2007-11 Average Percent of

^{*} indicates estimated distribution to the Northern Virginia Transportation District Fund