Estimates of:

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

to be distributed to localities during Fiscal Year 2018

Virginia Department of Taxation March 2, 2017

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 2018 estimates for the local distributions of the Local Option Sales and Use Tax and the State Recordation and Grantor's taxes.

The <u>Code of Virginia</u> § 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 2018 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. Actual distributions are made to every county and city based on the locality in which the tax was collected.

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¹As provided under the <u>Code of Virginia</u> §58.1-605 and §58.1-606.

CCOMBACK County 4,000,813 0.337% 4,174,733 1 1,260% 15,629,467 1 1,261% 1,008,801	Locality	(\$)	% of State	
Ibemarle County	Counties			
Ibemarle County	Accomack County	4,000,813	0.337%	4,174,733
Bleghany County 966,774 0.081% 1,008,801 melia County 712,328 0.060% 743,294 mherst County 2,624,521 0.221% 2,738,612 ppomattox County 1,265,640 0.106% 1,320,659 1,1428,255 0.455% 0.455% 0.455% 0.455% 0.455% 0.455% 0.475% 0	Albemarle County		1.260%	
melia County	-		0.081%	1,008,801
ppomattox County 1,265,640 1,320,659 rlington County 39,702,349 3,340% 41,428,255 ugusta County 5,406,359 0.455% 5,641,380 ath County 861,053 0.072% 898,484 edford County 269,863 0.023% 281,594 otetourt County 1,275,473 0.107% 1,330,919 uckingham County 46,173,414 3,884% 48,180,625 clarke County 1,095,747 0.092% 1,739,619 raifax County 1,268,236 0.140% 1,73,961 1,73,969 1,742,741 1,968 1,968,231 1,908,041 1,918,984 1,941 1,941,940		·		
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augusta County 5,406,359 0.455% 5,641,380 ath County 861,053 0.072% 898,484 edford County* 5,645,469 0.475% 5,890,884 aland County 269,863 0.023% 281,594 otetourt County 2,915,498 0.245% 3,042,238 arunswick County 1,275,473 0.107% 1,330,919 auchanan County 1,632,422 0.137% 1,703,386 auckingham County 692,900 0.058% 723,021 ampbell County 5,274,530 0.444% 5,503,820 arrolline County 1,975,439 0.166% 2,061,314 arroll County 1,892,924 0.159% 1,975,212 arroll County 676,884 0.057% 706,309 arrollate County 601,105 0.051% 627,236 arrollate County 46,173,414 3.884% 48,180,625 allarke County 1,095,747 0.092% 1,143,380 arraig County 7,116,383 0.599% 7,425,741	Appomattox County	1,265,640	0.106%	1,320,659
ath County	Arlington County	39,702,349	3.340%	41,428,255
land County 269,863 0.023% 281,594 obtetourt County 2,915,498 0.245% 3,042,238 runswick County 1,275,473 0.107% 1,330,919 ruckingham County 692,900 0.058% 723,021 rampbell County 1,975,439 0.166% 2,061,314 rarroll County 1,892,924 0.159% 1,975,212 rampled County 601,105 0.051% 627,236 raroller County 601,105 0.051% 627,236 raroller County 1,095,747 0.092% 1,143,380 raroller County 1,145,404 0.014% 172,594 raroller County 1,145,404 0.014% 1,738,669 raroller County 1,259,710 0.165% 2,044,901 raroller County 1,279,849 0.071% 874,940	Augusta County	5,406,359	0.455%	5,641,380
land County 269,863 0.023% 281,594 otetourt County 2,915,498 0.245% 3,042,238 rrunswick County 1,275,473 0.107% 1,330,919 uchanan County 1,632,422 0.137% 1,703,386 ouckingham County 692,900 0.058% 723,021 campbell County 1,975,439 0.166% 2,061,314 carrolline County 1,892,924 0.159% 1,975,212 charles City County 601,105 0.051% 627,236 chesterfield County 1,095,747 0.092% 1,143,380 outline County 1,165,404 0.014% 172,594 outline County 1,166,236 0.140% 1,738,669 outline County 1,666,236 0.140% 1,738,669 outline County 1,959,710 0.165% 2,044,901 outline County 1,959,710 0.165% 2,044,901 outline County 1,959,710 0.165% 2,044,901 outline County 1,477,384 0.124% 1,541,607 ranklin County 1,477,384 0.124% 1,541,607 ranklin County 1,3151,691 1.106% 13,723,410 outline County 1,3151,691 1.106% 13,723,410 outline County 1,3151,691 1.106% 13,723,410 outline County 1,4138,240 0.348% 4,318,134 outline County 1,433,22 0.037% 462,594 outline County 1,905,720 0.160% 1,988,564	Bath County	861,053	0.072%	898,484
otetourt County 2,915,498 0.245% 3,042,238 runswick County 1,275,473 0.107% 1,330,919 ruckanan County 1,632,422 0.137% 1,703,386 ruckingham County 692,900 0.058% 723,021 campbell County 5,274,530 0.444% 5,503,820 caroline County 1,975,439 0.166% 2,061,314 carroll County 1,892,924 0.159% 1,975,212 charles City County 676,884 0.057% 706,309 charlotte County 601,105 0.051% 627,236 chesterfield County 46,173,414 3.884% 48,180,625 charke County 1,095,747 0.092% 1,143,380 charke County 1,095,747 0.092% 1,143,380 charke County 1,16,383 0.599% 7,425,741 charke County 7,116,383 0.599% 7,425,741 charke County 1,666,236 0.140% 1,738,669 chickenson County 1,666,236 0.140% <t< td=""><td>Bedford County*</td><td>5,645,469</td><td>0.475%</td><td>5,890,884</td></t<>	Bedford County*	5,645,469	0.475%	5,890,884
runswick County 1,275,473 0.107% 1,330,919 uchanan County 1,632,422 0.137% 1,703,386 uckingham County 692,900 0.058% 723,021 ampbell County 1,975,439 0.166% 2,061,314 arroll County 1,892,924 0.159% 1,975,212 charles City County 676,884 0.057% 706,309 charlotte County 1,005,747 0.092% 1,143,380 ariginated County 1,095,747 0.092% 1,143,380 ariginated County 1,095,747 0.092% 1,143,380 ariginated County 1,165,404 0.014% 172,594 ariginated County 1,166,404 0.014% 172,594 ariginated County 1,666,236 0.140% 1,738,669 ariginated County 1,666,236 0.140% 1,738,669 ariginated County 1,959,710 0.165% 2,044,901 arifax County 1,849,712 15.383% 190,806,182 ariginated County 1,477,384 0.124% 1,541,607 ariginated County 1,477,384 0.126% 1,541,607 a	Bland County	269,863	0.023%	281,594
tuchanan County	Botetourt County	2,915,498	0.245%	3,042,238
truckingham County 692,900 0.058% 723,021 campbell County 5,274,530 0.444% 5,503,820 caroline County 1,975,439 0.166% 2,061,314 carroll County 1,892,924 0.159% 1,975,212 charles City County 676,884 0.057% 706,309 charlotte County 601,105 0.051% 627,236 chesterfield County 1,095,747 0.092% 1,143,380 charlotte County 1,095,747 0.092% 1,143,380 charlotte County 165,404 0.014% 172,594 charles County 7,116,383 0.599% 7,425,741 chumberland County 434,563 0.037% 453,454 chickenson County 1,666,236 0.140% 1,738,669 ssex County 1,959,710 0.165% 2,044,901 airfax County 182,857,172 15.383% 190,806,182 auquier County 8,969,474 0.755% 9,359,387 choyd County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 1,811,151 0.152% 1,889,884 choochland County 4,138,240 0.348% 4,318,134 coochland County 2,688,927 0.226% 2,805,817 charles county 1,905,720 0.160% 1,988,564	Brunswick County	1,275,473	0.107%	1,330,919
traing County	Buchanan County	1,632,422	0.137%	1,703,386
tracoline County 1,975,439 0.166% 2,061,314 (arroll County 1,892,924 0.159% 1,975,212 (charles City County 676,884 0.057% 706,309 (charlotte County 601,105 0.051% 627,236 (chesterfield County 1,095,747 0.092% 1,143,380 (chester County 1,095,747 0.092% 1,143,380 (chester County 165,404 0.014% 172,594 (chepper County 7,116,383 0.599% 7,425,741 (chemper County 434,563 0.037% 453,454 (chemper County 1,666,236 0.140% 1,738,669 (chemper County 1,959,710 0.165% 2,044,901 (chemper County 1,959,710 0.165% 2,044,901 (chemper County 1,477,384 0.755% 9,359,387 (chemper County 1,477,384 0.124% 1,541,607 (chemper County 1,4530,838 0.381% 4,727,799 (chemper County 1,411,151 0.152% 1,889,884 (chemper County 1,811,151 0.152% 1,889,884 (chemper County 1,811,151 0.152% 1,889,884 (chemper County 1,811,151 0.152% 1,889,884 (chemper County 1,438,240 0.348% 4,318,134 (chemper County 1,438,240 0.348% 4,318,134 (chemper County 1,905,720 0.160% 1,988,564 (chemper County 1,905,720 0.	Buckingham County	692,900	0.058%	723,021
tharlost County	Campbell County	5,274,530	0.444%	5,503,820
tharles City County 676,884 0.057% 706,309 627,236 chesterfield County 601,105 0.051% 627,236 chesterfield County 46,173,414 3.884% 48,180,625 chester County 1,095,747 0.092% 1,143,380 craig County 165,404 0.014% 172,594 chepper County 7,116,383 0.599% 7,425,741 chemberland County 434,563 0.037% 453,454 chickenson County 741,718 0.062% 773,961 chinwiddie County 1,666,236 0.140% 1,738,669 chepsex County 1,959,710 0.165% 2,044,901 chirax County 182,857,172 15.383% 190,806,182 chepsex County 8,969,474 0.755% 9,359,387 chepsex County 1,477,384 0.124% 1,541,607 chepsex County 13,151,691 1.106% 13,723,410 chiles County 1,811,151 0.152% 1,889,884 chickenser County 4,138,240 0.348% 4,318,134 choochland County 2,688,927 0.226% 2,805,817 chepsex County 443,322 0.037% 462,594 cheene County 1,905,720 0.160% 1,988,564	Caroline County	1,975,439	0.166%	2,061,314
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Chesterfield County 46,173,414 3.884% 48,180,625 (clarke County 1,095,747 0.092% 1,143,380 traig County 165,404 0.014% 172,594 (clupeper County 7,116,383 0.599% 7,425,741 (clumberland County 434,563 0.037% 453,454 (clupeper County 1,666,236 0.140% 1,738,669 (clupeper County 1,959,710 0.165% 2,044,901 (clupeper County 1,477,384 0.755% 9,359,387 (clupeper County 1,477,384 0.124% 1,541,607 (clupeper County 1,471,151 0.152% 1,889,884 (clupeper County 1,811,151 0.152% 1,889,884 (clupeper County 1,811,151 0.152% 1,889,884 (clupeper County 1,811,151 0.152% 1,889,884 (clupeper County 1,905,720 0.160% 1,988,564 (clupeper County 1,905,720 0	Charles City County	676,884	0.057%	706,309
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traig County 165,404 0.014% 172,594 tulpeper County 7,116,383 0.599% 7,425,741 tumberland County 434,563 0.037% 453,454 tickenson County 741,718 0.062% 773,961 tinwiddie County 1,666,236 0.140% 1,738,669 ssex County 1,959,710 0.165% 2,044,901 airfax County 182,857,172 15.383% 190,806,182 auquier County 8,969,474 0.755% 9,359,387 loyd County 838,490 0.071% 874,940 luvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 files County 1,811,151 0.152% 1,889,884 floucester County 4,138,240 0.348% 4,318,134 doochland County 2,688,927 0.226% 2,805,817 drayson County 443,322 0.037% 462,594 dreene County 1,985,564	Chesterfield County	46,173,414	3.884%	48,180,625
Sulpeper County 7,116,383 0.599% 7,425,741 Sumberland County 434,563 0.037% 453,454 Dickenson County 741,718 0.062% 773,961 Dinwiddie County 1,666,236 0.140% 1,738,669 Ssex County 1,959,710 0.165% 2,044,901 airfax County 182,857,172 15.383% 190,806,182 auquier County 8,969,474 0.755% 9,359,387 loyd County 838,490 0.071% 874,940 luvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 files County 1,811,151 0.152% 1,889,884 Sloucester County 4,138,240 0.348% 4,318,134 Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Clarke County	1,095,747	0.092%	1,143,380
Fumberland County 434,563 0.037% 453,454 Pickenson County 741,718 0.062% 773,961 Pinwiddie County 1,666,236 0.140% 1,738,669 Pinwiddie County 1,959,710 0.165% 2,044,901 Pinwiddie County 182,857,172 15.383% 190,806,182 Pinwiddie County 8,969,474 0.755% 9,359,387 Pinwiddie County 838,490 0.071% 874,940 Pinwiddie County 1,477,384 0.124% 1,541,607 Pinwiddie County 1,811,151 0.152% 1,889,884 Pinwiddie County 1,811,151 0.152% 1,889,884 Pinwiddie County 1,811,151 0.152% 1,889,884 Pinwiddie County 1,813,240 0.348% 1,318,134 Pinwiddie County 1,813,240 0.348% 1,318,134 Pinwiddie County 1,813,220 0.37% 1,988,564 Pinwiddie County 1,905,720 0.160% 1,988,564	Craig County	165,404	0.014%	172,594
Dickenson County 741,718 0.062% 773,961 1,0666,236 0.140% 1,738,669 1,000 1,00	Culpeper County	7,116,383	0.599%	7,425,741
binwiddie County 1,666,236 0.140% 1,738,669 ssex County 1,959,710 0.165% 2,044,901 airfax County 182,857,172 15.383% 190,806,182 auquier County 8,969,474 0.755% 9,359,387 loyd County 838,490 0.071% 874,940 luvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 biles County 1,811,151 0.152% 1,889,884 Gloucester County 4,138,240 0.348% 4,318,134 Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Cumberland County	434,563	0.037%	453,454
ssex County 1,959,710 0.165% 2,044,901 airfax County 182,857,172 15.383% 190,806,182 auquier County 8,969,474 0.755% 9,359,387 loyd County 838,490 0.071% 874,940 luvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 biles County 1,811,151 0.152% 1,889,884 Gloucester County 4,138,240 0.348% 4,318,134 Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Dickenson County	741,718	0.062%	773,961
airfax County 182,857,172 15.383% 190,806,182 auquier County 8,969,474 0.755% 9,359,387 loyd County 838,490 0.071% 874,940 luvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 siles County 1,811,151 0.152% 1,889,884 Gloucester County 4,138,240 0.348% 4,318,134 Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Dinwiddie County	, ,	0.140%	1,738,669
auquier County 8,969,474 0.755% 9,359,387 loyd County 838,490 0.071% 874,940 luvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 files County 1,811,151 0.152% 1,889,884 Gloucester County 4,138,240 0.348% 4,318,134 Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Essex County	1,959,710	0.165%	2,044,901
loyd County 838,490 0.071% 874,940 luvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 biles County 1,811,151 0.152% 1,889,884 sloucester County 4,138,240 0.348% 4,318,134 doochland County 2,688,927 0.226% 2,805,817 brayson County 443,322 0.037% 462,594 dreene County 1,905,720 0.160% 1,988,564	Fairfax County	182,857,172	15.383%	190,806,182
Iuvanna County 1,477,384 0.124% 1,541,607 ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 siles County 1,811,151 0.152% 1,889,884 Gloucester County 4,138,240 0.348% 4,318,134 Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Fauquier County	8,969,474	0.755%	9,359,387
ranklin County 4,530,838 0.381% 4,727,799 rederick County 13,151,691 1.106% 13,723,410 files County 1,811,151 0.152% 1,889,884 floucester County 4,138,240 0.348% 4,318,134 floochland County 2,688,927 0.226% 2,805,817 frayson County 443,322 0.037% 462,594 freene County 1,905,720 0.160% 1,988,564	Floyd County			
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Siles County 1,811,151 0.152% 1,889,884 Gloucester County 4,138,240 0.348% 4,318,134 Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Franklin County			, ,
Sloucester County 4,138,240 0.348% 4,318,134 Soochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Frederick County		1.106%	13,723,410
Goochland County 2,688,927 0.226% 2,805,817 Grayson County 443,322 0.037% 462,594 Greene County 1,905,720 0.160% 1,988,564	Giles County	1,811,151	0.152%	1,889,884
Frayson County 443,322 0.037% 462,594 Freene County 1,905,720 0.160% 1,988,564	Gloucester County	4,138,240	0.348%	4,318,134
Freene County 1,905,720 0.160% 1,988,564	Goochland County	2,688,927	0.226%	2,805,817
· · · · · · · · · · · · · · · · · · ·	Grayson County	443,322	0.037%	462,594
reensyille County 550 251 0 046% 574 171	Greene County	1,905,720	0.160%	1,988,564
574,171	Greensville County	550,251	0.046%	574,171

Locality	(\$)	% of State	
Halifax County	3,520,683	0.296%	3,673,731
Hanover County	20,321,224	1.710%	21,204,610
Henrico County	62,931,951	5.294%	65,667,675
Henry County	4,363,088	0.367%	4,552,756
Highland County	145,328	0.012%	151,645
Isle of Wight County	2,670,233	0.225%	2,786,311
James City County	11,220,412	0.944%	11,708,177
King and Queen County	160,134	0.013%	167,096
King George County	2,302,559	0.194%	2,402,654
King William County	1,232,057	0.104%	1,285,616
Lancaster County	1,739,389	0.146%	1,815,002
Lee County	1,397,765	0.118%	1,458,528
Loudoun County	74,949,695	6.305%	78,207,844
Louisa County	3,380,244	0.284%	3,527,187
Lunenburg County	449,536	0.038%	469,078
Madison County	970,850	0.082%	1,013,054
Mathews County	476,031	0.040%	496,725
Mecklenburg County	6,906,375	0.581%	7,206,603
Middlesex County	1,071,095	0.090%	1,117,657
Montgomery County	12,095,144	1.018%	12,620,934
Nelson County	1,114,583	0.094%	1,163,035
New Kent County	1,415,531	0.119%	1,477,065
Northampton County	1,341,968	0.113%	1,400,305
Northumberland County	710,915	0.060%	741,820
Nottoway County	1,449,606	0.122%	1,512,622
Orange County	3,056,517	0.257%	3,189,387
Page County	1,957,398	0.165%	2,042,488
Patrick County	1,194,803	0.101%	1,246,743
Pittsylvania County	2,306,175	0.194%	2,406,427
Powhatan County	2,654,877	0.223%	2,770,288
Prince Edward County	3,084,098	0.259%	3,218,167
Prince George County	2,253,948	0.190%	2,351,930
Prince William County	60,772,117	5.112%	63,413,950
Pulaski County	4,014,036	0.338%	4,188,531
Rappahannock County	501,822	0.042%	523,637
Richmond County	923,850	0.078%	964,010
Roanoke County	11,466,479	0.965%	11,964,940
Rockbridge County	2,821,218	0.237%	2,943,859
Rockingham County	6,983,103	0.587%	7,286,666
Russell County	2,340,484	0.197%	2,442,228

Locality	(\$)	% of State	
Scott County	1,495,025	0.126%	1,560,016
Shenandoah County	4,028,081	0.339%	4,203,186
Smyth County	2,403,419	0.202%	2,507,898
Southampton County	571,677	0.048%	596,529
Spotsylvania County	17,130,922	1.441%	17,875,623
Stafford County	12,825,951	1.079%	13,383,510
Surry County	407,891	0.034%	425,623
Sussex County	1,027,132	0.086%	1,071,783
Tazewell County	5,929,181	0.499%	6,186,929
Warren County	4,101,871	0.345%	4,280,184
Washington County	7,290,436	0.613%	7,607,359
Westmoreland County	972,966	0.082%	1,015,262
Wise County	3,280,067	0.276%	3,422,655
Wythe County	4,236,755	0.356%	4,420,931
York County	10,196,811	0.858%	10,640,078
Cities			
Alexandria City	26,504,982	2.230%	27,657,184
Bristol City	3,996,522	0.336%	4,170,256
Buena Vista City	374,913	0.032%	391,210
Charlottesville City	11,358,347	0.956%	11,852,107
Chesapeake City	38,301,222	3.222%	39,966,220
Colonial Heights City	7,596,846	0.639%	7,927,090
Covington City	1,196,273	0.101%	1,248,276
Danville City	8,432,223	0.709%	8,798,782
Emporia City	1,667,586	0.140%	1,740,078
Fairfax City	11,395,367	0.959%	11,890,737
Falls Church City	4,282,942	0.360%	4,469,126
Franklin City	1,790,035	0.151%	1,867,850
Fredericksburg City	11,178,131	0.940%	11,664,057
Galax City	2,239,761	0.188%	2,337,126
Hampton City	15,486,737	1.303%	16,159,963
Harrisonburg City	12,665,466	1.065%	13,216,048
Hopewell City	2,056,542	0.173%	2,145,943
Lexington City	1,056,800	0.089%	1,102,741
Lynchburg City	14,953,528	1.258%	15,603,575
Manassas City	7,934,465	0.667%	8,279,386
Manassas Park City	1,857,932	0.156%	1,938,699
Martinsville City	2,033,580	0.171%	2,121,982
Newport News City	23,334,641	1.963%	24,349,025

Actual FY 2016 Local 1% Option Distribution Sales 2018 Local Option and Use Tax

Estimated FY Sales and Use Tax

Locality	(\$)	% of State	
Norfolk City	30,301,672	2.549%	31,618,920
Norton City	1,622,761	0.137%	1,693,304
Petersburg City	3,558,909	0.299%	3,713,619
Poquoson City	620,526	0.052%	647,501
Portsmouth City	7,315,832	0.615%	7,633,859
Radford City	1,006,179	0.085%	1,049,919
Richmond City	34,674,185	2.917%	36,181,512
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Roanoke City	20,753,181	1.746%	21,655,346
Salem City	6,620,195	0.557%	6,907,982
Staunton City	4,109,871	0.346%	4,288,532
Suffolk City	9,867,281	0.830%	10,296,223
Virginia Beach City	61,033,402	5.134%	63,684,955
Waynesboro City	5,538,371	0.466%	5,779,130
Williamsburg City	4,307,731	0.362%	4,494,993
Winchester City	9,027,526	0.759%	9,419,963
*Includes Bedford City.			

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

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²As provided by the <u>Code of Virginia</u> §58.1-816.

³As provided by the Code of Virginia §58.1-815.1.

2012-16 Average Percent of Total State

Estimate of State

Locality	Recordation/Grantor's Tax Collections	Annual Distribution Fiscal Year 2018 (\$)
Counties		
Accomack County	0.19625%	78,501
Albemarle County	1.49461%	597,844
Alleghany County	0.05146%	20,583
Amelia County	0.08071%	32,283
Amherst County	0.13523%	54,093
Appomattox County	0.08005%	32,021
Arlington County*	5.58130%	2,232,520
Augusta County	0.46753%	187,011
Bath County	0.04175%	16,699
Bedford County	0.67095%	268,380
Bland County	0.02191%	8,763
Botetourt County	0.24944%	99,777
Brunswick County	0.06596%	26,383
Buchanan County	0.06593%	26,373
Buckingham County	0.06973%	27,893
Campbell County	0.28923%	115,691
Caroline County	0.23438%	93,750
Carroll County	0.10844%	43,376
Charles City County	0.03446%	13,782
Charlotte County	0.04074%	16,294
Chesterfield County	3.44025%	1,376,100
Clarke County	0.18186%	72,744
Craig County	0.02349%	9,396
Culpeper County	0.46244%	184,975
Cumberland County	0.04524%	18,098
Dickenson County	0.03871%	15,483
Dinwiddie County	0.14128%	56,514
Essex County	0.07105%	28,421
Fairfax County*	22.42900%	8,971,601
Fauquier County	1.07865%	431,461
Floyd County	0.07265%	29,059
Fluvanna County	0.21521%	86,083
Franklin County	0.42770%	171,080
Frederick County	0.87378%	349,514
Giles County	0.06177%	24,708

2012-16 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2018 (\$) Locality **Gloucester County** 0.30917% 123,667 **Goochland County** 0.32504% 130,015 **Grayson County** 0.06527% 26,107 **Greene County** 0.15869% 63,475 Greensville County 0.02985% 11,940 Halifax County 0.11550% 46,198 **Hanover County** 1.20881% 483,523 Henrico County 1,392,373 3.48093% **Henry County** 0.13417% 53,669 **Highland County** 0.01748% 6,992 150,050 Isle of Wight County 0.37512% James City County 469,171 1.17293% 14,370 King and Queen County 0.03593% King George County 0.25065% 100,259 King William County 49,164 0.12291% **Lancaster County** 0.14786% 59,142 Lee County 0.05613% 22,452 Loudoun County* 9.38707% 3,754,826 Louisa County 0.35476% 141,904 **Lunenburg County** 0.03826% 15,306 Madison County 0.10503% 42,013 **Mathews County** 0.08907% 35,629 Mecklenburg County 0.16130% 64.522 Middlesex County 0.11128% 44,513 Montgomery County 0.67651% 270,602 **Nelson County** 0.16291% 65,166 **New Kent County** 0.24128% 96,510 Northampton County 0.10707% 42,829 Northumberland County 0.14498% 57,991 **Nottoway County** 0.04961% 19,843 **Orange County** 0.29403% 117,612 Page County 0.10468% 41,873 **Patrick County** 0.05649% 22,596 Pittsylvania County 0.20156% 80,623

0.28516%

114,063

Powhatan County

2012-16 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2018 (\$) Locality Prince Edward County 0.10918% 43,673 Prince George County 0.23134% 92,537 Prince William County* 6.73989% 2,695,957 Pulaski County 0.16489% 65,956 Rappahannock County 0.09861% 39,443 Richmond County 0.03744% 14,975 Roanoke County 0.73940% 295,761 Rockbridge County 0.14273% 57,091 Rockingham County 0.69596% 278,383 Russell County 0.06750% 26,999 **Scott County** 0.05750% 23.001 Shenandoah County 0.28408% 113,633 Smyth County 0.09109% 36,434 Southampton County 0.10095% 40,380 597,346 Spotsylvania County 1.49337% **Stafford County** 2.07398% 829,591 **Surry County** 0.04397% 17,588 Sussex County 0.04262% 17,046 **Tazewell County** 0.14650% 58,602 Warren County 0.36214% 144,857 Washington County 0.30199% 120,797 Westmoreland County 0.15479% 61,917 Wise County 0.10853% 43,413 Wythe County 0.14116% 56,465 York County 0.86320% 345,282 Cities Alexandria City* 3.80441% 1,521,765 **Bristol City** 0.10668% 42,673 **Buena Vista City** 7,164 0.01791% Charlottesville City 0.50798% 203,191 Chesapeake City 2.63395% 1,053,578 Colonial Heights City 0.11571% 46,282 Covington City 0.01548% 6,192

0.15955%

63,821

Danville City

Total State Estimate of State Recordation/Grantor's Tax Annual Distribution Collections Fiscal Year 2018 (\$) Locality **Emporia City** 0.01761% 7,045 Fairfax City* 0.41850% 167,399 Falls Church City* 0.36462% 145,846 Franklin City 0.03668% 14,672 Fredericksburg City 0.37092% 148,368 Galax City 0.03129% 12,516 Hampton City 0.96949% 387,797 Harrisonburg City 123,083 0.30771% Hopewell City 0.09850% 39,400 Lexington City 0.03423% 13,690 Lynchburg City 0.46702% 186,807 Manassas City* 0.37738% 150,952 Manassas Park City* 62,940 0.15735% Martinsville City 0.04411% 17,644 **Newport News City** 1.15014% 460,055 Norfolk City 1.83123% 732,490 Norton City 0.01715% 6,859 Petersburg City 0.13470% 53,879 Poquoson City 0.11845% 47,381 Portsmouth City 0.63696% 254,783 Radford City 0.07304% 29,217 Richmond City 2.05024% 820,098 Roanoke City 0.62378% 249,513 Salem City 0.16400% 65,601 Staunton City 0.14456% 57,824 Suffolk City 0.95817% 383,267 Virginia Beach City 2,038,425 5.09606% Waynesboro City 54,295 0.13574% Williamsburg City 0.14332% 57,328 Winchester City 0.25198% 100,792 Northern Virginia Transportation District 49.260% 19,703,805

2012-16 Average Percent of

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