

Estimates of:

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

to be distributed to localities
during Fiscal Year 2014

Virginia Department of Taxation
March 8, 2013

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 2014 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 within fifteen days following final adjournment to provide "...estimates to be used for budgetary purposes relative to the Basic School Aid Formula..." Estimates of the Fiscal Year 2014 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) 371-4371.

Craig M. Burns
Tax Commissioner

STATE SALES AND USE TAX FOR PUBLIC EDUCATION DISTRIBUTION

The Code of Virginia § 22.1-93, requires the Department of Education within fifteen days following final adjournment to provide "...estimates to be used for budgetary purposes relative to the Basic School Aid Formula..."
Estimates of the Fiscal Year 2014 local distributions of the State Sales and Use Tax for Public Education are transmitted to the localities by the Department of Education.

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. The Calendar Year 2012 actual local option sales tax distribution was used to estimate future distributions.

¹As provided under the Code of Virginia §58.1-605 and §58.1-606.

| | |
|--|---|
| Actual CY 2012 Local 1% Option Distribution Sales and Use Tax | Estimated FY 2014 Local Option Sales and Use Tax |
|--|---|

| Locality | (\$) | | % of State |
|---------------------|-------------|---------|-------------------|
| Counties | | | |
| Accomack County | 4,068,480 | 0.379% | 4,277,114 |
| Albemarle County | 12,400,390 | 1.154% | 13,036,289 |
| Alleghany County | 865,421 | 0.081% | 909,801 |
| Amelia County | 622,518 | 0.058% | 654,441 |
| Amherst County | 2,325,619 | 0.216% | 2,444,878 |
| Appomattox County | 1,236,927 | 0.115% | 1,300,357 |
| Arlington County | 39,052,652 | 3.635% | 41,055,293 |
| Augusta County | 4,559,259 | 0.424% | 4,793,060 |
| Bath County | 833,833 | 0.078% | 876,593 |
| Bedford County* | 4,860,634 | 0.452% | 5,109,890 |
| Bland County | 235,583 | 0.022% | 247,664 |
| Botetourt County | 2,305,478 | 0.215% | 2,423,704 |
| Brunswick County | 736,031 | 0.069% | 773,775 |
| Buchanan County | 2,173,891 | 0.202% | 2,285,370 |
| Buckingham County | 587,116 | 0.055% | 617,223 |
| Campbell County | 4,347,902 | 0.405% | 4,570,864 |
| Caroline County | 1,473,478 | 0.137% | 1,549,039 |
| Carroll County | 1,723,490 | 0.160% | 1,811,871 |
| Charles City County | 513,962 | 0.048% | 540,318 |
| Charlotte County | 551,288 | 0.051% | 579,558 |
| Chesterfield County | 41,613,946 | 3.873% | 43,747,931 |
| Clarke County | 981,718 | 0.091% | 1,032,061 |
| Craig County | 151,248 | 0.014% | 159,005 |
| Culpeper County | 6,427,606 | 0.598% | 6,757,217 |
| Cumberland County | 371,602 | 0.035% | 390,658 |
| Dickenson County | 888,713 | 0.083% | 934,287 |
| Dinwiddie County | 1,404,117 | 0.131% | 1,476,121 |
| Essex County | 1,803,778 | 0.168% | 1,896,277 |
| Fairfax County | 166,617,787 | 15.508% | 175,162,037 |
| Fauquier County | 7,317,960 | 0.681% | 7,693,229 |
| Floyd County | 745,398 | 0.069% | 783,623 |
| Fluvanna County | 1,199,689 | 0.112% | 1,261,209 |
| Franklin County | 4,181,936 | 0.389% | 4,396,388 |
| Frederick County | 11,018,057 | 1.025% | 11,583,069 |
| Giles County | 1,526,753 | 0.142% | 1,605,046 |
| Gloucester County | 3,751,056 | 0.349% | 3,943,412 |
| Goochland County | 2,340,788 | 0.218% | 2,460,825 |
| Grayson County | 413,451 | 0.038% | 434,653 |
| Greene County | 1,574,609 | 0.147% | 1,655,356 |
| Greensville County | 502,866 | 0.047% | 528,653 |

| | Actual CY 2012 Local 1% Option Distribution Sales and Use Tax | | Estimated FY 2014 Local Option Sales and Use Tax |
|-----------------------|--|-------------------|---|
| Locality | (\$) | % of State | |
| Halifax County | 3,519,365 | 0.328% | 3,699,840 |
| Hanover County | 16,945,205 | 1.577% | 17,814,164 |
| Henrico County | 58,148,632 | 5.412% | 61,130,525 |
| Henry County | 3,935,646 | 0.366% | 4,137,469 |
| Highland County | 112,635 | 0.010% | 118,411 |
| Isle of Wight County | 2,344,965 | 0.218% | 2,465,216 |
| James City County | 9,515,977 | 0.886% | 10,003,962 |
| King and Queen County | 194,959 | 0.018% | 204,957 |
| King George County | 1,811,972 | 0.169% | 1,904,891 |
| King William County | 975,542 | 0.091% | 1,025,569 |
| Lancaster County | 1,647,210 | 0.153% | 1,731,680 |
| Lee County | 1,407,828 | 0.131% | 1,480,022 |
| Loudoun County | 65,095,082 | 6.059% | 68,433,193 |
| Louisa County | 3,036,225 | 0.283% | 3,191,924 |
| Lunenburg County | 387,509 | 0.036% | 407,381 |
| Madison County | 839,950 | 0.078% | 883,023 |
| Mathews County | 420,822 | 0.039% | 442,402 |
| Mecklenburg County | 6,200,040 | 0.577% | 6,517,982 |
| Middlesex County | 915,054 | 0.085% | 961,979 |
| Montgomery County | 10,754,560 | 1.001% | 11,306,060 |
| Nelson County | 1,006,872 | 0.094% | 1,058,505 |
| New Kent County | 1,127,880 | 0.105% | 1,185,718 |
| Northampton County | 1,364,079 | 0.127% | 1,434,029 |
| Northumberland County | 670,290 | 0.062% | 704,662 |
| Nottoway County | 1,332,584 | 0.124% | 1,400,919 |
| Orange County | 2,360,694 | 0.220% | 2,481,752 |
| Page County | 1,742,029 | 0.162% | 1,831,361 |
| Patrick County | 1,003,338 | 0.093% | 1,054,789 |
| Pittsylvania County | 2,114,555 | 0.197% | 2,222,991 |
| Powhatan County | 1,785,351 | 0.166% | 1,876,905 |
| Prince Edward County | 2,965,202 | 0.276% | 3,117,259 |
| Prince George County | 1,919,642 | 0.179% | 2,018,083 |
| Prince William County | 54,027,594 | 5.029% | 56,798,159 |
| Pulaski County | 3,586,685 | 0.334% | 3,770,612 |
| Rappahannock County | 441,060 | 0.041% | 463,678 |
| Richmond County | 1,192,747 | 0.111% | 1,253,911 |
| Roanoke County | 10,771,293 | 1.003% | 11,323,651 |
| Rockbridge County | 2,417,225 | 0.225% | 2,541,182 |
| Rockingham County | 5,757,183 | 0.536% | 6,052,414 |
| Russell County | 1,874,939 | 0.175% | 1,971,087 |

| | Actual CY 2012 Local 1% Option Distribution Sales and Use Tax | | Estimated FY 2014 Local Option Sales and Use Tax |
|-----------------------|---|------------|--|
| Locality | (\$) | % of State | |
| Scott County | 1,445,343 | 0.135% | 1,519,461 |
| Shenandoah County | 3,867,624 | 0.360% | 4,065,958 |
| Smyth County | 2,256,362 | 0.210% | 2,372,069 |
| Southampton County | 659,970 | 0.061% | 693,814 |
| Spotsylvania County | 15,130,033 | 1.408% | 15,905,909 |
| Stafford County | 11,250,466 | 1.047% | 11,827,396 |
| Surry County | 631,814 | 0.059% | 664,214 |
| Sussex County | 843,256 | 0.078% | 886,498 |
| Tazewell County | 6,223,897 | 0.579% | 6,543,062 |
| Warren County | 4,134,744 | 0.385% | 4,346,776 |
| Washington County | 7,186,106 | 0.669% | 7,554,613 |
| Westmoreland County | 878,847 | 0.082% | 923,915 |
| Wise County | 3,326,480 | 0.310% | 3,497,064 |
| Wythe County | 4,138,140 | 0.385% | 4,350,346 |
| York County | 9,404,426 | 0.875% | 9,886,690 |
| Cities | | | |
| Alexandria City | 25,317,931 | 2.356% | 26,616,248 |
| Bristol City | 3,914,187 | 0.364% | 4,114,908 |
| Buena Vista City | 401,645 | 0.037% | 422,242 |
| Charlottesville City | 10,251,297 | 0.954% | 10,776,989 |
| Chesapeake City | 33,934,588 | 3.158% | 35,674,772 |
| Colonial Heights City | 7,078,372 | 0.659% | 7,441,355 |
| Covington City | 1,318,678 | 0.123% | 1,386,300 |
| Danville City | 8,052,204 | 0.749% | 8,465,125 |
| Emporia City | 1,419,162 | 0.132% | 1,491,937 |
| Fairfax City | 9,887,304 | 0.920% | 10,394,330 |
| Falls Church City | 3,979,028 | 0.370% | 4,183,075 |
| Franklin City | 1,785,218 | 0.166% | 1,876,765 |
| Fredericksburg City | 10,403,913 | 0.968% | 10,937,432 |
| Galax City | 2,048,563 | 0.191% | 2,153,614 |
| Hampton City | 14,002,893 | 1.303% | 14,720,969 |
| Harrisonburg City | 10,898,908 | 1.014% | 11,457,810 |
| Hopewell City | 1,967,528 | 0.183% | 2,068,424 |
| Lexington City | 821,656 | 0.076% | 863,791 |
| Lynchburg City | 13,483,916 | 1.255% | 14,175,378 |
| Manassas City | 7,349,663 | 0.684% | 7,726,558 |
| Manassas Park City | 1,530,096 | 0.142% | 1,608,560 |
| Martinsville City | 1,915,138 | 0.178% | 2,013,348 |
| Newport News City | 21,958,282 | 2.044% | 23,084,315 |

| | |
|--|---|
| Actual CY 2012 Local 1% Option Distribution Sales and Use Tax | Estimated FY 2014 Local Option Sales and Use Tax |
|--|---|

| Locality | (\$) % of State | | |
|---------------------------------------|------------------------|--------|------------|
| Norfolk City | 28,010,941 | 2.607% | 29,447,357 |
| Norton City | 1,875,578 | 0.175% | 1,971,759 |
| Petersburg City | 3,838,071 | 0.357% | 4,034,889 |
| Poquoson City | 575,101 | 0.054% | 604,593 |
| Portsmouth City | 6,713,191 | 0.625% | 7,057,447 |
| | | | |
| Radford City | 927,174 | 0.086% | 974,720 |
| Richmond City | 31,063,535 | 2.891% | 32,656,490 |
| Roanoke City | 19,075,929 | 1.775% | 20,054,153 |
| Salem City | 5,986,774 | 0.557% | 6,293,779 |
| Staunton City | 3,595,462 | 0.335% | 3,779,839 |
| | | | |
| Suffolk City | 8,062,304 | 0.750% | 8,475,743 |
| Virginia Beach City | 54,187,710 | 5.043% | 56,966,485 |
| Waynesboro City | 4,868,345 | 0.453% | 5,117,997 |
| Williamsburg City | 4,153,450 | 0.387% | 4,366,441 |
| Winchester City | 8,400,100 | 0.782% | 8,830,861 |
| <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

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2008 - 2012) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2014 distribution.

²As provided by the Code of Virginia §58.1-816.

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

| Locality | 2008-12 Average Percent of Total State Recordation/Grantor's Tax Collections | Estimate of State Annual Distribution Fiscal Year 2014 (\$) |
|---------------------|---|---|
| Counties | | |
| Accomack County | 0.23246% | 92,984 |
| Albemarle County | 1.38692% | 554,768 |
| Alleghany County | 0.06239% | 24,958 |
| Amelia County | 0.08570% | 34,280 |
| Amherst County | 0.15978% | 63,913 |
| Appomattox County | 0.07973% | 31,893 |
| Arlington County* | 5.68035% | 2,272,140 |
| Augusta County | 0.54042% | 216,169 |
| Bath County | 0.03986% | 15,943 |
| Bedford County | 0.69335% | 277,340 |
| Bland County | 0.02607% | 10,427 |
| Botetourt County | 0.28419% | 113,678 |
| Brunswick County | 0.07310% | 29,239 |
| Buchanan County | 0.13611% | 54,446 |
| Buckingham County | 0.07598% | 30,392 |
| Campbell County | 0.28850% | 115,400 |
| Caroline County | 0.28958% | 115,834 |
| Carroll County | 0.13029% | 52,116 |
| Charles City County | 0.04243% | 16,971 |
| Charlotte County | 0.04293% | 17,171 |
| Chesterfield County | 3.47002% | 1,388,006 |
| Clarke County | 0.16631% | 66,525 |
| Craig County | 0.02723% | 10,892 |
| Culpeper County | 0.49555% | 198,221 |
| Cumberland County | 0.04639% | 18,557 |
| Dickenson County | 0.05162% | 20,648 |
| Dinwiddie County | 0.16539% | 66,155 |
| Essex County | 0.08425% | 33,701 |
| Fairfax County* | 21.78051% | 8,712,205 |
| Fauquier County | 0.97645% | 390,579 |
| Floyd County | 0.07590% | 30,358 |
| Fluvanna County | 0.26729% | 106,914 |
| Franklin County | 0.52426% | 209,703 |
| Frederick County | 0.89784% | 359,137 |
| Giles County | 0.07121% | 28,486 |

| Locality | 2008-12 Average Percent of Total State Recordation/Grantor's Tax Collections | Estimate of State Annual Distribution Fiscal Year 2014 (\$) |
|-----------------------|---|---|
| Gloucester County | 0.35856% | 143,423 |
| Goochland County | 0.32857% | 131,428 |
| Grayson County | 0.07437% | 29,747 |
| Greene County | 0.19583% | 78,334 |
| Greensville County | 0.03125% | 12,500 |
| Halifax County | 0.12883% | 51,534 |
| Hanover County | 1.13063% | 452,253 |
| Henrico County | 3.38312% | 1,353,246 |
| Henry County | 0.17135% | 68,540 |
| Highland County | 0.02209% | 8,836 |
| Isle of Wight County | 0.40881% | 163,525 |
| James City County | 1.21456% | 485,826 |
| King and Queen County | 0.05276% | 21,102 |
| King George County | 0.28291% | 113,163 |
| King William County | 0.14637% | 58,547 |
| Lancaster County | 0.16503% | 66,011 |
| Lee County | 0.06260% | 25,038 |
| Loudoun County* | 7.91623% | 3,166,490 |
| Louisa County | 0.40500% | 161,998 |
| Lunenburg County | 0.03752% | 15,010 |
| Madison County | 0.11399% | 45,597 |
| Mathews County | 0.10311% | 41,242 |
| Mecklenburg County | 0.20301% | 81,205 |
| Middlesex County | 0.13562% | 54,250 |
| Montgomery County | 0.65694% | 262,776 |
| Nelson County | 0.18349% | 73,397 |
| New Kent County | 0.23841% | 95,366 |
| Northampton County | 0.13641% | 54,563 |
| Northumberland County | 0.17604% | 70,416 |
| Nottoway County | 0.05323% | 21,291 |
| Orange County | 0.36033% | 144,133 |
| Page County | 0.11669% | 46,677 |
| Patrick County | 0.07239% | 28,954 |
| Pittsylvania County | 0.22851% | 91,404 |
| Powhatan County | 0.30849% | 123,397 |

| Locality | 2008-12 Average Percent of Total State Recordation/Grantor's Tax Collections | Estimate of State Annual Distribution Fiscal Year 2014 (\$) |
|------------------------|---|---|
| Prince Edward County | 0.10010% | 40,039 |
| Prince George County | 0.25880% | 103,519 |
| Prince William County* | 7.02331% | 2,809,322 |
| Pulaski County | 0.17621% | 70,485 |
| Rappahannock County | 0.10322% | 41,289 |
| Richmond County | 0.04155% | 16,621 |
| Roanoke County | 0.76643% | 306,573 |
| Rockbridge County | 0.16938% | 67,751 |
| Rockingham County | 0.73467% | 293,868 |
| Russell County | 0.09184% | 36,735 |
| Scott County | 0.06106% | 24,423 |
| Shenandoah County | 0.32715% | 130,861 |
| Smyth County | 0.09992% | 39,967 |
| Southampton County | 0.10950% | 43,799 |
| Spotsylvania County | 1.59568% | 638,271 |
| Stafford County | 1.92029% | 768,116 |
| Surry County | 0.05224% | 20,894 |
| Sussex County | 0.05103% | 20,413 |
| Tazewell County | 0.17261% | 69,044 |
| Warren County | 0.38687% | 154,750 |
| Washington County | 0.31554% | 126,217 |
| Westmoreland County | 0.17980% | 71,921 |
| Wise County | 0.11455% | 45,819 |
| Wythe County | 0.13930% | 55,720 |
| York County | 0.98762% | 395,048 |
| Cities | | |
| Alexandria City* | 3.15289% | 1,261,154 |
| Bristol City | 0.10160% | 40,640 |
| Buena Vista City | 0.02787% | 11,147 |
| Charlottesville City | 0.47873% | 191,490 |
| Chesapeake City | 2.69938% | 1,079,752 |
| Colonial Heights City | 0.11887% | 47,547 |
| Covington City | 0.01515% | 6,058 |
| Danville City | 0.17319% | 69,278 |

| Locality | 2008-12 Average Percent of Total State Recordation/Grantor's Tax Collections | Estimate of State Annual Distribution Fiscal Year 2014 (\$) |
|--|---|---|
| Emporia City | 0.02128% | 8,513 |
| Fairfax City* | 0.31200% | 124,798 |
| Falls Church City* | 0.35153% | 140,610 |
| Franklin City | 0.04668% | 18,671 |
| Fredericksburg City | 0.37730% | 150,919 |
| Galax City | 0.02456% | 9,823 |
| Hampton City | 1.01722% | 406,888 |
| Harrisonburg City | 0.30819% | 123,278 |
| Hopewell City | 0.11678% | 46,712 |
| Lexington City | 0.03783% | 15,131 |
| Lynchburg City | 0.46508% | 186,032 |
| Manassas City* | 0.44255% | 177,020 |
| Manassas Park City* | 0.20517% | 82,068 |
| Martinsville City | 0.05287% | 21,148 |
| Newport News City | 1.34632% | 538,530 |
| Norfolk City | 1.87869% | 751,478 |
| Norton City | 0.01809% | 7,236 |
| Petersburg City | 0.17584% | 70,336 |
| Poquoson City | 0.12974% | 51,896 |
| Portsmouth City | 0.73546% | 294,185 |
| Radford City | 0.07099% | 28,397 |
| Richmond City | 1.96073% | 784,294 |
| Roanoke City | 0.63391% | 253,562 |
| Salem City | 0.18502% | 74,008 |
| Staunton City | 0.18039% | 72,154 |
| Suffolk City | 1.06214% | 424,858 |
| Virginia Beach City | 5.37092% | 2,148,369 |
| Waynesboro City | 0.16672% | 66,689 |
| Williamsburg City | 0.14820% | 59,281 |
| Winchester City | 0.26286% | 105,146 |
| Northern Virginia Transportation District | 46.865% | 18,745,809 |

* indicates estimated distribution to the Northern Virginia Transportation District Fund