

Estimates of:

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

to be distributed to localities
during Fiscal Year 2015

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 2015 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 2015 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 2013 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2015 Local Option Sales and Use Tax
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Locality	(\$)		% of State
Counties			
Accomack County	4,220,004	0.387%	4,413,307
Albemarle County	12,942,241	1.188%	13,535,079
Alleghany County	892,591	0.082%	933,478
Amelia County	625,870	0.057%	654,538
Amherst County	2,404,303	0.221%	2,514,436
Appomattox County	1,219,596	0.112%	1,275,462
Arlington County	39,406,517	3.616%	41,211,590
Augusta County	4,782,082	0.439%	5,001,132
Bath County	841,773	0.077%	880,331
Bedford County*	4,841,251	0.444%	5,063,511
Bland County	197,064	0.018%	206,091
Botetourt County	2,277,567	0.209%	2,381,894
Brunswick County	703,575	0.065%	735,803
Buchanan County	1,930,352	0.177%	2,018,775
Buckingham County	604,862	0.056%	632,568
Campbell County	4,767,161	0.437%	4,985,528
Caroline County	1,532,865	0.141%	1,603,080
Carroll County	1,691,269	0.155%	1,768,740
Charles City County	652,280	0.060%	682,159
Charlotte County	548,454	0.050%	573,577
Chesterfield County	42,860,940	3.933%	44,824,248
Clarke County	929,562	0.085%	972,142
Craig County	151,743	0.014%	158,693
Culpeper County	6,877,402	0.631%	7,192,431
Cumberland County	363,547	0.033%	380,200
Dickenson County	827,206	0.076%	865,098
Dinwiddie County	1,367,052	0.125%	1,429,672
Essex County	1,762,414	0.162%	1,843,144
Fairfax County	169,322,530	15.538%	177,078,599
Fauquier County	7,634,856	0.701%	7,984,582
Floyd County	739,761	0.068%	773,647
Fluvanna County	1,266,679	0.116%	1,324,701
Franklin County	4,231,083	0.388%	4,424,894
Frederick County	11,190,553	1.027%	11,703,153
Giles County	1,562,016	0.143%	1,633,566
Gloucester County	3,783,969	0.347%	3,957,299
Goochland County	2,157,208	0.198%	2,256,023
Grayson County	410,993	0.038%	429,819
Greene County	1,723,665	0.158%	1,802,620
Greensville County	526,739	0.048%	550,867

	Actual FY 2013 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2015 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Halifax County	3,530,506	0.324%	3,692,226
Hanover County	17,536,307	1.609%	18,339,584
Henrico County	57,644,604	5.290%	60,285,100
Henry County	3,898,703	0.358%	4,077,289
Highland County	115,219	0.011%	120,497
Isle of Wight County	2,307,886	0.212%	2,413,602
James City County	9,750,520	0.895%	10,197,157
King and Queen County	196,855	0.018%	205,872
King George County	1,869,133	0.172%	1,954,752
King William County	994,214	0.091%	1,039,755
Lancaster County	1,646,750	0.151%	1,722,182
Lee County	1,395,711	0.128%	1,459,643
Loudoun County	65,682,618	6.027%	68,691,307
Louisa County	2,897,284	0.266%	3,029,999
Lunenburg County	400,839	0.037%	419,201
Madison County	845,975	0.078%	884,726
Mathews County	420,891	0.039%	440,171
Mecklenburg County	5,776,978	0.530%	6,041,601
Middlesex County	926,838	0.085%	969,293
Montgomery County	11,082,300	1.017%	11,589,941
Nelson County	1,047,431	0.096%	1,095,410
New Kent County	1,138,779	0.104%	1,190,942
Northampton County	1,272,705	0.117%	1,331,003
Northumberland County	670,008	0.061%	700,698
Nottoway County	1,357,676	0.125%	1,419,866
Orange County	2,476,715	0.227%	2,590,164
Page County	1,736,973	0.159%	1,816,538
Patrick County	1,014,686	0.093%	1,061,165
Pittsylvania County	2,125,607	0.195%	2,222,973
Powhatan County	1,920,644	0.176%	2,008,622
Prince Edward County	3,034,794	0.278%	3,173,808
Prince George County	1,887,052	0.173%	1,973,492
Prince William County	55,352,100	5.079%	57,887,585
Pulaski County	3,546,083	0.325%	3,708,516
Rappahannock County	447,331	0.041%	467,821
Richmond County	1,208,616	0.111%	1,263,978
Roanoke County	10,885,228	0.999%	11,383,842
Rockbridge County	2,442,587	0.224%	2,554,474
Rockingham County	5,757,912	0.528%	6,021,661
Russell County	1,888,198	0.173%	1,974,690

	Actual FY 2013 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2015 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Scott County	1,419,206	0.130%	1,484,214
Shenandoah County	4,108,979	0.377%	4,297,197
Smyth County	2,259,885	0.207%	2,363,403
Southampton County	677,782	0.062%	708,829
Spotsylvania County	15,356,553	1.409%	16,059,983
Stafford County	11,716,834	1.075%	12,253,540
Surry County	537,520	0.049%	562,142
Sussex County	832,202	0.076%	870,323
Tazewell County	6,070,972	0.557%	6,349,062
Warren County	7,497,771	0.688%	7,841,218
Washington County	7,117,166	0.653%	7,443,179
Westmoreland County	861,038	0.082%	930,110
Wise County	3,296,313	0.302%	3,447,306
Wythe County	4,132,032	0.379%	4,321,306
York County	9,400,940	0.863%	9,831,564
Cities			
Alexandria City	25,439,768	2.334%	26,605,074
Bristol City	3,766,921	0.346%	3,939,470
Buena Vista City	402,427	0.037%	420,861
Charlottesville City	9,888,526	0.907%	10,341,485
Chesapeake City	34,378,370	3.155%	35,953,122
Colonial Heights City	7,123,345	0.654%	7,449,641
Covington City	1,442,227	0.132%	1,508,290
Danville City	8,082,965	0.742%	8,453,217
Emporia City	1,357,017	0.125%	1,419,177
Fairfax City	10,259,960	0.942%	10,729,933
Falls Church City	3,845,475	0.353%	4,021,622
Franklin City	1,785,287	0.164%	1,867,065
Fredericksburg City	10,639,500	0.976%	11,126,858
Galax City	2,073,051	0.190%	2,168,011
Hampton City	14,190,288	1.302%	14,840,296
Harrisonburg City	11,421,593	1.048%	11,944,776
Hopewell City	1,969,243	0.181%	2,059,447
Lexington City	842,522	0.077%	881,115
Lynchburg City	13,577,537	1.246%	14,199,476
Manassas City	7,371,302	0.676%	7,708,956
Manassas Park City	1,503,023	0.138%	1,571,871
Martinsville City	1,878,224	0.172%	1,964,258
Newport News City	22,434,536	2.059%	23,462,183

Actual FY 2013 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2015 Local Option Sales and Use Tax
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Locality	(\$) % of State		
Norfolk City	27,951,072	2.565%	29,231,412
Norton City	1,777,583	0.163%	1,859,008
Petersburg City	3,821,131	0.351%	3,996,163
Poquoson City	587,414	0.054%	614,321
Portsmouth City	6,830,983	0.627%	7,143,886
Radford City	956,080	0.088%	999,874
Richmond City	30,561,789	2.804%	31,961,717
Roanoke City	19,234,584	1.765%	20,115,653
Salem City	6,021,764	0.553%	6,297,600
Staunton City	3,703,699	0.340%	3,873,352
Suffolk City	8,001,932	0.734%	8,368,472
Virginia Beach City	54,790,862	5.025%	57,270,507
Waynesboro City	4,803,615	0.441%	5,023,652
Williamsburg City	4,143,548	0.380%	4,333,349
Winchester City	8,695,904	0.798%	9,094,233
<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	2009-13 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2015 (\$)
Counties		
Accomack County	0.20944%	83,776
Albemarle County	1.40316%	561,265
Alleghany County	0.05777%	23,108
Amelia County	0.07856%	31,426
Amherst County	0.15338%	61,351
Appomattox County	0.07689%	30,754
Arlington County*	5.80104%	2,320,418
Augusta County	0.51593%	206,372
Bath County	0.04569%	18,276
Bedford County	0.68901%	275,604
Bland County	0.02589%	10,355
Botetourt County	0.27416%	109,663
Brunswick County	0.07285%	29,141
Buchanan County	0.13212%	52,847
Buckingham County	0.06593%	26,373
Campbell County	0.29064%	116,254
Caroline County	0.26223%	104,893
Carroll County	0.12057%	48,229
Charles City County	0.03744%	14,977
Charlotte County	0.04128%	16,514
Chesterfield County	3.30360%	1,321,440
Clarke County	0.17126%	68,505
Craig County	0.02507%	10,026
Culpeper County	0.47168%	188,673
Cumberland County	0.04276%	17,103
Dickenson County	0.02619%	10,477
Dinwiddie County	0.15150%	60,598
Essex County	0.07969%	31,876
Fairfax County*	22.98718%	9,194,872
Fauquier County	0.99547%	398,187
Floyd County	0.07079%	28,318
Fluvanna County	0.25228%	100,911
Franklin County	0.50487%	201,947
Frederick County	0.85799%	343,197
Giles County	0.06611%	26,443

Locality	2009-13 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2015 (\$)
Gloucester County	0.33678%	134,712
Goochland County	0.30887%	123,547
Grayson County	0.06619%	26,476
Greene County	0.18218%	72,871
Greensville County	0.03127%	12,509
Halifax County	0.12030%	48,119
Hanover County	1.14887%	459,549
Henrico County	3.30201%	1,320,804
Henry County	0.15992%	63,968
Highland County	0.01995%	7,980
Isle of Wight County	0.40489%	161,956
James City County	1.19992%	479,966
King and Queen County	0.04771%	19,084
King George County	0.26937%	107,746
King William County	0.13025%	52,099
Lancaster County	0.16408%	65,632
Lee County	0.06031%	24,125
Loudoun County*	8.49768%	3,399,070
Louisa County	0.38619%	154,475
Lunenburg County	0.03603%	14,411
Madison County	0.11052%	44,208
Mathews County	0.09565%	38,261
Mecklenburg County	0.18472%	73,889
Middlesex County	0.12214%	48,856
Montgomery County	0.64518%	258,070
Nelson County	0.17515%	70,060
New Kent County	0.24324%	97,297
Northampton County	0.12569%	50,277
Northumberland County	0.16661%	66,644
Nottoway County	0.04783%	19,131
Orange County	0.33556%	134,224
Page County	0.10810%	43,241
Patrick County	0.06569%	26,274
Pittsylvania County	0.21498%	85,993
Powhatan County	0.28958%	115,831

Locality	2009-13 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2015 (\$)
Prince Edward County	0.09904%	39,618
Prince George County	0.21762%	87,048
Prince William County*	6.98998%	2,795,990
Pulaski County	0.16187%	64,748
Rappahannock County	0.10659%	42,635
Richmond County	0.03907%	15,629
Roanoke County	0.74217%	296,870
Rockbridge County	0.15657%	62,627
Rockingham County	0.76685%	306,739
Russell County	0.08170%	32,681
Scott County	0.06012%	24,049
Shenandoah County	0.30420%	121,682
Smyth County	0.09273%	37,091
Southampton County	0.10670%	42,682
Spotsylvania County	1.55292%	621,167
Stafford County	1.94403%	777,614
Surry County	0.04996%	19,985
Sussex County	0.04679%	18,716
Tazewell County	0.16567%	66,268
Warren County	0.38683%	154,732
Washington County	0.30836%	123,343
Westmoreland County	0.16655%	66,621
Wise County	0.10183%	40,730
Wythe County	0.14023%	56,094
York County	0.93470%	373,879
Cities		
Alexandria City*	3.39232%	1,356,928
Bristol City	0.09177%	36,706
Buena Vista City	0.02459%	9,836
Charlottesville City	0.47200%	188,800
Chesapeake City	2.66815%	1,067,259
Colonial Heights City	0.11561%	46,243
Covington City	0.01505%	6,022
Danville City	0.16498%	65,990

Locality	2009-13 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2015 (\$)
Emporia City	0.01911%	7,645
Fairfax City*	0.35767%	143,070
Falls Church City*	0.35072%	140,289
Franklin City	0.03577%	14,310
Fredericksburg City	0.34022%	136,087
Galax City	0.02747%	10,987
Hampton City	0.97833%	391,331
Harrisonburg City	0.27774%	111,095
Hopewell City	0.10537%	42,149
Lexington City	0.03894%	15,578
Lynchburg City	0.44884%	179,537
Manassas City*	0.39428%	157,711
Manassas Park City*	0.17466%	69,864
Martinsville City	0.04777%	19,109
Newport News City	1.21723%	486,893
Norfolk City	1.74653%	698,611
Norton City	0.01818%	7,273
Petersburg City	0.15035%	60,141
Poquoson City	0.12592%	50,368
Portsmouth City	0.66854%	267,415
Radford City	0.07759%	31,037
Richmond City	1.82479%	729,915
Roanoke City	0.60209%	240,835
Salem City	0.17497%	69,990
Staunton City	0.16105%	64,421
Suffolk City	1.00429%	401,718
Virginia Beach City	5.27494%	2,109,977
Waynesboro City	0.15822%	63,288
Williamsburg City	0.12884%	51,538
Winchester City	0.23818%	95,273
Northern Virginia Transportation District	48.946%	19,578,212

* indicates estimated distribution to the Northern Virginia Transportation District Fund