

Estimates of:

- 1) Local Option Sales and Use Tax

to be distributed to localities
during Fiscal Year 2027

Virginia Department of Taxation
March 24, 2026

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 2027 estimates for the distributions of the Local Option Sales and Use Tax.

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 2027 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 Tax Legislation & Economic Analysis at (804) 786-0154.

Kristin Collins
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 2025 Local 1% Option Sales and Use Tax		Estimated FY 2027 Local Option Sales and Use Tax
Locality	Revenues (\$)	% of Total	Revenues (\$)
Counties			
Accomack County	6,374,893	0.3420%	6,740,399
Albemarle County	26,225,183	1.3508%	27,728,810
Alleghany County	1,288,843	0.0721%	1,362,739
Amelia County	1,519,698	0.0815%	1,606,830
Amherst County	4,726,734	0.2641%	4,997,742
Appomattox County	2,192,135	0.1181%	2,317,822
Arlington County	55,138,617	3.0092%	58,300,003
Augusta County	9,993,991	0.5384%	10,566,999
Bath County	1,312,575	0.0613%	1,387,832
Bedford County*	10,883,951	0.5779%	11,507,985
Bland County	607,811	0.0308%	642,660
Botetourt County	4,739,530	0.2662%	5,011,272
Brunswick County	1,240,775	0.0650%	1,311,915
Buchanan County	2,276,777	0.1244%	2,407,317
Buckingham County	1,279,636	0.0657%	1,353,004
Campbell County	9,111,831	0.4963%	9,634,260
Caroline County	4,307,499	0.2427%	4,554,471
Carroll County	3,293,285	0.1799%	3,482,106
Charles City County	1,499,340	0.0852%	1,585,305
Charlotte County	1,061,775	0.0591%	1,122,652
Chesterfield County	79,728,774	4.1789%	84,300,043
Clarke County	2,113,010	0.1100%	2,234,160
Craig County	320,926	0.0178%	339,326
Culpeper County	12,264,416	0.6573%	12,967,599
Cumberland County	816,959	0.0460%	863,800
Dickenson County	1,127,255	0.0635%	1,191,886
Dinwiddie County	3,582,324	0.1901%	3,787,717
Essex County	2,910,076	0.1664%	3,076,926
Fairfax County	254,670,650	13.6099%	269,272,255
Fauquier County	17,368,344	0.8679%	18,364,162
Floyd County	1,851,131	0.0932%	1,957,266
Fluvanna County	2,922,367	0.1603%	3,089,922
Franklin County	8,497,942	0.4857%	8,985,174
Frederick County	23,314,564	1.2364%	24,651,310
Giles County	2,814,012	0.1759%	2,975,354
Gloucester County	7,557,831	0.4132%	7,991,161
Goochland County	5,952,445	0.3008%	6,293,730
Grayson County	929,167	0.0497%	982,441
Greene County	3,619,093	0.1915%	3,826,595
Greensville County	1,217,916	0.0549%	1,287,746

* Includes Bedford City

	Actual FY 2025 Local 1% Option Sales and Use Tax		Estimated FY 2027 Local Option Sales and Use Tax
Locality	Revenues (\$)	% of Total	Revenues (\$)
Halifax County	5,870,212	0.3082%	6,206,782
Hanover County	36,436,509	1.9875%	38,525,605
Henrico County	96,562,753	5.0798%	102,099,203
Henry County	6,882,906	0.3697%	7,277,539
Highland County	235,375	0.0119%	248,870
Isle of Wight County	5,890,894	0.2768%	6,228,650
James City County	15,682,975	0.8380%	16,582,162
King and Queen County	454,340	0.0228%	480,390
King George County	4,742,017	0.2560%	5,013,902
King William County	2,420,693	0.1210%	2,559,484
Lancaster County	2,948,880	0.1574%	3,117,955
Lee County	2,167,397	0.1181%	2,291,665
Loudoun County	121,012,103	6.1439%	127,950,362
Louisa County	7,401,187	0.4144%	7,825,536
Lunenburg County	928,448	0.0431%	981,681
Madison County	1,740,671	0.0954%	1,840,473
Mathews County	948,765	0.0509%	1,003,163
Mecklenburg County	10,433,362	0.6885%	11,031,561
Middlesex County	1,762,311	0.0945%	1,863,354
Montgomery County	18,599,643	1.0106%	19,666,058
Nelson County	2,260,777	0.1182%	2,390,399
New Kent County	3,843,305	0.1958%	4,063,662
Northampton County	2,454,754	0.1409%	2,595,498
Northumberland County	1,411,916	0.0778%	1,492,869
Nottoway County	2,329,400	0.1167%	2,462,957
Orange County	5,936,740	0.3299%	6,277,124
Page County	3,450,014	0.1884%	3,647,821
Patrick County	2,031,405	0.1134%	2,147,876
Pittsylvania County	4,545,643	0.2478%	4,806,269
Powhatan County	5,743,356	0.3008%	6,072,653
Prince Edward County	4,664,462	0.2466%	4,931,900
Prince George County	4,500,528	0.2565%	4,758,567
Prince William County	100,052,432	5.2508%	105,788,963
Pulaski County	6,023,844	0.3344%	6,369,223
Rappahannock County	1,084,801	0.0562%	1,146,998
Richmond County	1,721,141	0.1012%	1,819,823
Roanoke County	17,573,701	0.9483%	18,581,294
Rockbridge County	4,572,632	0.2398%	4,834,805
Rockingham County	14,659,937	0.7397%	15,500,468
Russell County	2,768,208	0.1490%	2,926,924

	Actual FY 2025 Local 1% Option Sales and Use Tax		Estimated FY 2027 Local Option Sales and Use Tax
Locality	Revenues (\$)	% of Total	Revenues (\$)
Scott County	2,330,887	0.1241%	2,464,529
Shenandoah County	7,242,740	0.3876%	7,658,004
Smyth County	3,673,203	0.1937%	3,883,807
Southampton County	1,227,031	0.0645%	1,297,383
Spotsylvania County	30,868,150	1.6381%	32,637,983
Stafford County	23,975,376	1.2971%	25,350,010
Surry County	2,016,436	0.0974%	2,132,049
Sussex County	1,588,357	0.0841%	1,679,426
Tazewell County	8,059,519	0.4456%	8,521,614
Warren County	7,681,160	0.4166%	8,121,561
Washington County	11,669,786	0.6258%	12,338,876
Westmoreland County	2,086,627	0.1098%	2,206,264
Wise County	4,325,422	0.2410%	4,573,421
Wythe County	6,823,360	0.3655%	7,214,579
York County	14,869,409	0.8169%	15,721,950
Cities			
Alexandria City	40,767,747	2.2062%	43,105,176
Bristol City	6,633,958	0.3423%	7,014,318
Buena Vista City	632,159	0.0405%	668,404
Charlottesville City	14,252,853	0.8393%	15,070,044
Chesapeake City	60,185,414	3.1877%	63,636,160
Colonial Heights City	10,120,756	0.5640%	10,701,032
Covington City	1,789,390	0.1006%	1,891,985
Danville City	13,726,795	0.7258%	14,513,824
Emporia City	2,807,702	0.1315%	2,968,682
Fairfax City	13,449,817	0.7416%	14,220,966
Falls Church City	7,136,528	0.3889%	7,545,703
Franklin City	2,392,096	0.1376%	2,529,247
Fredericksburg City	16,462,338	0.9016%	17,406,210
Galax City	3,354,858	0.1831%	3,547,210
Hampton City	23,608,084	1.2532%	24,961,659
Harrisonburg City	18,792,426	1.0160%	19,869,894
Hopewell City	2,814,259	0.1496%	2,975,615
Lexington City	1,408,157	0.0777%	1,488,894
Lynchburg City	22,322,227	1.2316%	23,602,077
Manassas City	14,659,039	0.7053%	15,499,519
Manassas Park City	2,652,571	0.1479%	2,804,657
Martinsville City	2,647,982	0.1497%	2,799,805
Newport News City	35,674,831	1.9005%	37,720,256

Locality	Actual FY 2025 Local 1% Option Sales and Use Tax		Estimated FY 2027 Local Option Sales and Use Tax
	Revenues (\$)	% of Total	Revenues (\$)
Norfolk City	48,071,166	2.5074%	50,827,338
Norton City	2,318,094	0.1270%	2,451,002
Petersburg City	5,693,898	0.3061%	6,020,359
Poquoson City	1,243,453	0.0648%	1,314,747
Portsmouth City	12,663,273	0.6628%	13,389,325
Radford City	1,779,307	0.0913%	1,881,324
Richmond City	53,791,456	2.8845%	56,875,603
Roanoke City	28,977,657	1.5739%	30,639,098
Salem City	9,820,357	0.5371%	10,383,410
Staunton City	6,102,807	0.3323%	6,452,713
Suffolk City	18,926,055	1.0077%	20,011,185
Virginia Beach City	96,460,222	5.0902%	101,990,793
Waynesboro City	7,533,491	0.4117%	7,965,426
Williamsburg City	6,012,308	0.3243%	6,357,025
Winchester City	13,385,081	0.7081%	14,152,518