



# COMMONWEALTH of VIRGINIA

*Department of Taxation*

November 1, 2006

The Honorable Vincent F. Callahan, Jr.  
Chairman, House Appropriations Committee  
Post Office Box 1173  
McLean, Virginia 22101

Dear Mr. Chairman:

Item 264 B. of Chapter 3 (2006 Virginia Acts of Assembly, Special Session I) requires the Secretary of Finance and the Commissioner of the Department of Taxation (TAX) to report to the Chairman of the Senate Finance and House Appropriations Committees by November 1 of each year on the actual and projected reimbursements under the Personal Property Tax Relief Act (PPTRA).

The enclosed report has been prepared to comply with the statutory reporting requirements of the Appropriation Act. It reviews the actual and forecast reimbursements for fiscal years 1999 through 2006 and briefly describes the new disbursement program.

Also enclosed in this report is the projected disbursements for fiscal years 2007 through 2012 utilizing the Auditor of Public Accounts' (APA) Tax Year 2004 (base year) data, the APA's allocation percentage for each impacted locality, and the APA's allocation of the \$950 million appropriation by locality.

Sincerely,

A handwritten signature in black ink, appearing to be "Janie E. Bowen".

Janie E. Bowen  
Tax Commissioner

C: The Honorable Jody M. Wagner  
Secretary of Finance





# COMMONWEALTH of VIRGINIA

*Department of Taxation*

November 1, 2006

The Honorable John H. Chichester  
Chairman, Senate Finance Committee  
Post Office Box 904  
Fredericksburg, Virginia 22404-0904

Dear Mr. Chairman:

Item 264 B. of Chapter 3 (2006 Virginia Acts of Assembly, Special Session I) requires the Secretary of Finance and the Commissioner of the Department of Taxation (TAX) to report to the Chairman of the Senate Finance and House Appropriations Committees by November 1 of each year on the actual and projected reimbursements under the Personal Property Tax Relief Act (PPTRA).

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Sincerely,

A handwritten signature in black ink, appearing to read "Janie E. Bowen", with a long horizontal flourish extending to the right.

Janie E. Bowen  
Tax Commissioner

C: The Honorable Jody M. Wagner  
Secretary of Finance



November 2006

## **Personal Property Tax Relief Act of 1998**

*Estimates of Reimbursements to Localities  
Fiscal Year 2007 through 2012*



Department of Taxation  
Office of Revenue Forecasting  
Richmond, Virginia

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**Executive Summary**

Item 264 of the 2006-2008 Appropriations Act, Chapter 3, requires this report and the forecast contained herein. The local reimbursement level for tax year 2006 and beyond is set at \$950.0 million pursuant to section 58.1-3524 of the *Code of Virginia*.

The appropriation for Personal Property Tax Relief Act (PPTRA) reimbursements for fiscal year 2006 was \$750.4 million, reflecting projected PPTRA expenditures for July 2005 through September 2006. With the repeal of the original PPTRA program effective January 1, 2006, each locality had until September 1, 2006 to request reimbursements for tax year 2005 and prior tax years. The Department of Accounts (DOA) provided an additional two-week grace period for requests. In addition, requests from the City of Winchester for tax year 2005 and prior tax years are valid until April 1, 2007. Actual PPTRA reimbursements totaled \$733.9 million, \$16.5 million below the appropriation.

Table 1 shows historical PPTRA reimbursements compared to the forecast for the year, and the PPTRA disbursement level for fiscal years 2007 through 2012.

**Table 1**  
**Personal Property Tax Relief Act Reimbursements**  
 History and Forecast  
 Fiscal Year 1999 through 2012

	<u>FY99</u>	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>
Forecast	159.9	321.7	598.7	809.4	874.0	901.2	911.2	750.4
Actual	181.5	322.1	604.2	826.2	856.7	880.2	907.2	733.9
Difference (\$)	(21.6)	(0.4)	(5.5)	(16.8)	17.3	21.0	4.0	16.5
Difference (%)	(11.9)	(0.1)	(0.9)	(2.0)	2.0	2.4	0.4	2.2
	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>		
Forecast	950.0	950.0	950.0	950.0	950.0	950.0		

Note 1: Fiscal year 2000 actual reimbursements are adjusted downward by the \$17.4 million in reimbursements that occurred in fiscal year 2000 but were booked to fiscal year 2001. Fiscal year 2001 actual reimbursements include this amount.

Note 2: Fiscal year 2006 reimbursements reflect activity for July 1, 2005 through September 30, 2006.

The fiscal year 2006 appropriation was initially \$719.4 million. Due to unexpectedly strong growth in current year reimbursements and expectations for prior year reimbursements, the General Assembly appropriated an additional \$31 million, bringing the final PPTRA appropriation to \$750.4 million.

## Description Of The New PPTRA Program

During the 2004 Special Session (I), the General Assembly passed SB 5005, which limits PPTRA reimbursements to \$950.0 million beginning in tax year 2006. As revised during the 2005 Session, this amount is to be distributed to localities based on the pro rata share of each locality's reimbursements for tax year 2004 relative to total reimbursements. The disbursement of the \$950.0 million will begin in fiscal year 2007. As of January 1, 2006, the new capped PPTRA program will replace the current program. Section 58.1-3524.B (effective January 1, 2006) of the *Code of Virginia* details the new PPTRA program.

For tax year 2006 and all tax years thereafter, the Commonwealth shall pay a total of \$950 million for each such tax year in reimbursements to localities for providing the required tangible personal property tax relief on qualifying vehicles in subsection C. No other amount shall be paid to counties, cities, and towns for providing tangible personal property tax relief on qualifying vehicles. Each county's, city's, or town's share of the \$950 million for each such tax year shall be determined pro rata based upon the actual payments to such county, city, or town pursuant to this chapter for tax year 2004<sup>1</sup> as compared to the actual payments to all counties, cities, and towns pursuant to this chapter for tax year 2004<sup>1</sup>, as certified in writing by the Auditor of Public Accounts no later than March 1, 2006, to the Governor and to the chairmen of the Senate Committee on Finance and the House Committee on Appropriations. The amount reimbursed to a particular county, city, or town for tax year 2006 for providing tangible personal property tax relief shall be the same amount reimbursed to such county, city, or town for each subsequent tax year.

The reimbursement to each county, city, or town for tax year 2006 shall be paid by the Commonwealth over the 12-month period beginning with the month of July 2006 and ending with the month of June 2007, as provided in the general appropriation act. For all tax years subsequent to tax year 2006, reimbursements shall be paid over the same 12-month period. All reimbursement payments shall be made by check issued by the State Treasurer to the respective treasurer of the county, city, or town on warrant of the Comptroller.

The 2006 Acts of Assembly, Chapter 3, provides additional detail on the implementation of the new PPTRA program. Some key points include:

- Payments to localities with calendar year 2006 car tax payment due dates prior to July 1, 2006 shall not be reimbursed until after July 1, 2006, except as authorized by the Secretary of Finance.

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<sup>1</sup> At present, the *Code of Virginia* lists tax year 2005 as the year on which each locality's pro rata share will be based. However, the 2006 Acts of Assembly, Chapter 3, changes the base tax year to 2004.

- The entitlement to personal property tax relief for qualifying vehicles arising under the original PPTRA relief program for tax year 2005 and all prior tax years shall expire on September 1, 2006.
- The Commonwealth will make reimbursements to localities that had a billing date for tax year 2004 falling between January 1 and June 30 (spring billers) not later than August 15 of each fiscal year.

### **Fiscal Year 2006 In Review**

PPTRA reimbursements were projected to be \$692.7 million for fiscal year 2006. The Department of Taxation (TAX) projected an additional \$26 million in delinquent reimbursements for tax year 2004 and 2005 to be issued during July and August of fiscal year 2007. The total fiscal year 2006 appropriation for PPTRA reimbursements prior to the 2006 legislative session was \$719.4 million.

A surge in reimbursement requests at the end of May and the first week of June pushed PPTRA reimbursements for the fiscal year to \$718.3 million, within \$1.1 million of the 14-month appropriation. With expectations for an additional \$5.0 million in reimbursements in June, along with the projection for delinquent reimbursements for the first two months of fiscal year 2007, a supplemental PPTRA appropriation of \$31 million was requested and approved by the General Assembly, bringing the final PPTRA appropriation to \$750.4 million.

PPTRA reimbursements totaled \$733.9 million for July 2005 through September 2006, \$16.5 million below the final appropriation. A significant portion of the delinquent reimbursements projected to be collected in July and August of fiscal year 2007 were apparently processed during fiscal year 2006.

### **Summary Of The Fiscal Year 2007 Forecast**

The local reimbursement level for tax year 2006 and beyond is set at \$950.0 million pursuant to section 58.1-3524 of the *Code of Virginia*. Each locality's proportion of the \$950.0 million will be based on the pro rata share of actual tax year 2004 reimbursements, as certified by the Auditor of Public Accounts. The cap amount will be distributed on a fiscal year basis, with tax year 2006 in fiscal year 2007 and so on. Appendix A displays the official PPTRA allocation from the Auditor of Public Accounts. Additional detail on the payment schedule of reimbursements can be found at the Secretary of Finance website, [www.finance.virginia.gov](http://www.finance.virginia.gov).

**Personal Property Tax Relief Program**  
Allocation of Funds

Locality	Tax Year 2004 Reimbursement Amount	Allocation Percentage	Pro Rata Share of \$950 million for Tax Year 2006
* Abingdon, Town of	\$ 126,245.00	0.0146%	\$ 138,465.63
* Accomac, Town of	948.00	0.0001%	1,039.77
Accomack County	2,785,563.64	0.3216%	3,055,208.76
Albemarle County	13,640,278.34	1.5748%	14,960,669.82
* Alberta, Town of	15,495.00	0.0018%	16,994.93
Alexandria City	21,497,548.09	2.4820%	23,578,530.50
Alleghany County	1,468,641.99	0.1696%	1,610,807.88
Altavista, Town of	100,360.44	0.0116%	110,075.42
Amelia County	929,259.77	0.1073%	1,019,212.97
Amherst County	2,004,938.46	0.2315%	2,199,018.35
Amherst, Town of	15,915.30	0.0018%	17,455.92
* Appalachia, Town of	22,207.00	0.0026%	24,356.66
Appomattox County	933,293.14	0.1078%	1,023,636.77
* Appomattox, Town of	21,067.00	0.0024%	23,106.30
Arlington County	28,493,910.29	3.2897%	31,252,146.99
* Ashland, Town of	101,909.00	0.0118%	111,773.88
Augusta County	3,916,839.35	0.4522%	4,295,993.00
Bath County	36,721.00	0.0042%	40,275.63
Bedford City	255,877.80	0.0295%	280,647.01
Bedford County	5,548,911.49	0.6406%	6,086,051.22
* Berryville, Town of	191,390.00	0.0221%	209,916.73
Big Stone Gap, Town of	58,417.43	0.0067%	64,072.29
Blackstone, Town of	39,192.14	0.0045%	42,985.98
Bland County	323,268.47	0.0373%	354,561.15
* Bloxom, Town of	1,176.00	0.0001%	1,289.84
Bluefield, Town of	98,875.82	0.0114%	108,447.09
* Boones Mill, Town of	1,276.00	0.0001%	1,399.52
Botetourt County	3,116,460.75	0.3598%	3,418,137.01
* Bowling Green, Town of	19,974.00	0.0023%	21,907.50
* Boyce, Town of	6,842.00	0.0008%	7,504.31
Boydton, Town of	9,211.43	0.0011%	10,103.10
* Boykins, Town of	22,669.00	0.0026%	24,863.38
* Branchville, Town of	1,761.00	0.0002%	1,931.47
Bridgewater, Town of	93,028.86	0.0107%	102,034.14
Bristol City	660,092.49	0.0762%	723,990.05
* Broadway, Town of	30,290.00	0.0035%	33,222.10
* Brodnax, Town of	7,009.00	0.0008%	7,687.48
* Brookneal, Town of	24,538.00	0.0028%	26,913.30
Brunswick County	1,236,082.00	0.1427%	1,355,735.87
Buchanan County	1,457,063.35	0.1682%	1,598,108.42
* Buchanan, Town of	10,584.00	0.0012%	11,608.54
Buckingham County	1,036,573.06	0.1197%	1,136,914.28
Buena Vista City	604,411.20	0.0698%	662,918.76
* Burkeville, Town of	8,903.00	0.0010%	9,764.82
Campbell County	3,150,993.87	0.3638%	3,456,012.97
Cape Charles, Town of	32,297.20	0.0037%	35,423.60
* Capron, Town of	5,567.00	0.0006%	6,105.89
Caroline County	2,162,558.83	0.2497%	2,371,896.51



**Personal Property Tax Relief Program**  
Allocation of Funds

Locality	Tax Year 2004 Reimbursement Amount	Allocation Percentage	Pro Rata Share of \$950 million for Tax Year 2006
Carroll County	958,744.36	0.1107%	1,051,551.69
* Cedar Bluff, Town of	8,409.00	0.0010%	9,223.00
Charles City County	629,980.23	0.0727%	690,962.90
* Charlotte Court House, Town of	5,476.00	0.0006%	6,006.08
Charlotte County	626,284.98	0.0723%	686,909.94
Charlottesville City	3,189,508.94	0.3682%	3,498,256.34
* Chase City, Town of	60,083.00	0.0069%	65,899.09
* Chatham, Town of	37,587.00	0.0043%	41,225.46
Chesapeake City	26,066,718.62	3.0095%	28,590,000.93
Chesterfield County	37,465,366.27	4.3255%	41,092,048.15
* Chilhowie, Town of	9,035.00	0.0010%	9,909.60
* Chincoteague, Town of	117,839.00	0.0136%	129,245.92
Christiansburg, Town of	208,381.34	0.0241%	228,552.85
* Claremont, Town of	7,613.00	0.0009%	8,349.95
Clarke County	2,264,624.23	0.2615%	2,483,841.94
* Clarksville, Town of	49,559.00	0.0057%	54,356.36
* Cleveland, Town of	1,449.00	0.0002%	1,589.26
Clifton Forge, Town of	288,697.50	0.0333%	316,643.68
* Coeburn, Town of	16,235.00	0.0019%	17,806.56
* Colonial Beach, Town of	219,107.00	0.0253%	240,316.76
Colonial Heights City	1,598,621.28	0.1846%	1,753,369.29
* Courtland, Town of	33,656.00	0.0039%	36,913.93
Covington City	497,336.54	0.0574%	545,479.17
Craig County	310,954.48	0.0359%	341,055.16
* Crewe, Town of	48,746.00	0.0056%	53,464.66
Culpeper County	3,070,573.86	0.3545%	3,367,808.23
* Culpeper, Town of	204,325.00	0.0236%	224,103.85
Cumberland County	794,798.68	0.0918%	871,735.92
* Damascus, Town of	4,279.00	0.0005%	4,693.21
Danville City	3,276,415.54	0.3783%	3,593,575.57
Dickenson County	745,761.53	0.0861%	817,951.93
* Dillwyn, Town of	1,921.00	0.0002%	2,106.95
Dinwiddie County	3,321,197.40	0.3834%	3,642,692.36
* Drakes Branch, Town of	5,206.00	0.0006%	5,709.95
* Dublin, Town of	23,479.00	0.0027%	25,751.79
* Eastville, Town of	898.00	0.0001%	984.93
* Edinburg, Town of	14,287.00	0.0016%	15,669.99
* Elkton, Town of	25,617.00	0.0030%	28,096.75
Emporia City	519,984.67	0.0600%	570,319.66
Essex County	961,132.55	0.1110%	1,054,171.06
* Exmore, Town of	10,213.00	0.0012%	11,201.63
Fairfax City	2,825,494.92	0.3262%	3,099,005.42
Fairfax County	192,663,901.47	22.2436%	211,313,944.16
Falls Church City	1,842,520.22	0.2127%	2,020,877.87
Fauquier County	12,453,943.63	1.4378%	13,659,496.82
Floyd County	844,037.69	0.0974%	925,741.31
Fluvanna County	2,732,100.42	0.3154%	2,996,570.25
Franklin City	956,323.61	0.1104%	1,048,896.61

**Personal Property Tax Relief Program**  
Allocation of Funds

Locality	Tax Year 2004 Reimbursement Amount	Allocation Percentage	Pro Rata Share of \$950 million for Tax Year 2006
Franklin County	2,394,799.06	0.2765%	2,626,617.81
Frederick County	11,617,330.22	1.3413%	12,741,898.46
Fredericksburg City	1,576,250.40	0.1820%	1,728,832.89
* Fries, Town of	3,255.00	0.0004%	3,570.09
* Front Royal, Town of	262,457.00	0.0303%	287,863.08
Galax City	209,711.81	0.0242%	230,012.11
Giles County	1,119,492.35	0.1292%	1,227,860.24
* Glade Spring, Town of	5,742.00	0.0007%	6,297.83
Glasgow, Town of	19,567.92	0.0023%	21,462.11
* Glen Lyn, Town of	1,332.00	0.0002%	1,460.94
Gloucester County	2,533,403.90	0.2925%	2,778,639.73
Goochland County	2,601,212.04	0.3003%	2,853,011.76
Gordonsville, Town of	30,742.63	0.0035%	33,718.54
Grayson County	399,149.34	0.0461%	437,787.36
Greene County	2,051,339.20	0.2368%	2,249,910.72
Greensville County	971,387.79	0.1121%	1,065,419.02
* Gretna, Town of	13,945.00	0.0016%	15,294.89
Grottoes, Town of	21,755.09	0.0025%	23,861.00
* Grundy, Town of	6,547.00	0.0008%	7,180.76
Halifax County	1,370,562.46	0.1582%	1,503,234.17
* Halifax, Town of	50,173.00	0.0058%	55,029.79
* Hallwood, Town of	2,706.00	0.0003%	2,967.94
* Hamilton, Town of	21,422.00	0.0025%	23,495.67
Hampton City	14,090,003.59	1.6267%	15,453,928.88
Hanover County	13,678,640.37	1.5792%	15,002,745.33
Harrisonburg City	1,388,203.40	0.1603%	1,522,582.76
* Haymarket, Town of	16,983.00	0.0020%	18,626.97
Henrico County	33,736,097.93	3.8949%	37,001,783.21
Henry County	1,615,450.97	0.1865%	1,771,828.11
Highland County	152,308.53	0.0176%	167,052.14
* Hillsville, Town of	52,597.00	0.0061%	57,688.44
Hopewell City	1,475,226.37	0.1703%	1,618,029.64
* Hurt, Town of	31,615.00	0.0037%	34,675.36
* Independence, Town of	20,180.00	0.0023%	22,133.44
* Iron Gate, Town of	6,263.00	0.0007%	6,869.26
Isle of Wight County	4,664,374.73	0.5385%	5,115,890.49
* Ivor, Town of	5,347.00	0.0006%	5,864.59
James City County	8,907,848.88	1.0284%	9,770,136.84
* Jarratt, Town of	14,595.00	0.0017%	16,007.81
* Jonesville, Town of	5,398.00	0.0006%	5,920.53
* Keller, Town of	1,132.00	0.0001%	1,241.58
* Kenbridge, Town of	41,359.00	0.0048%	45,362.59
* Keysville, Town of	11,555.00	0.0013%	12,673.53
* Kilmarnock, Town of	7,602.00	0.0009%	8,337.88
King and Queen County	763,988.53	0.0882%	837,943.32
King George County	1,958,302.80	0.2261%	2,147,868.31
King William County	1,097,857.15	0.1268%	1,204,130.73
* Lacrosse, Town of	4,917.00	0.0006%	5,392.97

**Personal Property Tax Relief Program**  
Allocation of Funds

Locality	Tax Year 2004 Reimbursement Amount	Allocation Percentage	Pro Rata Share of \$950 million for Tax Year 2006
Lancaster County	794,143.56	0.0917%	871,017.39
* Lawrenceville, Town of	36,069.00	0.0042%	39,560.51
* Lebanon, Town of	31,325.00	0.0036%	34,357.29
Lee County	728,159.08	0.0841%	798,645.55
Leesburg, Town of	1,339,296.06	0.1546%	1,468,941.15
Lexington City	530,104.85	0.0612%	581,419.49
Louisa County	1,477,230.01	0.1706%	1,620,227.23
* Louisa, Town of	19,492.00	0.0023%	21,378.84
Loudoun County	43,828,100.82	5.0601%	48,070,701.25
Lunenburg County	955,717.80	0.1103%	1,048,232.16
* Luray, Town of	67,992.00	0.0078%	74,573.69
Lynchburg City	5,054,320.84	0.5835%	5,543,583.74
Madison County	938,231.31	0.1083%	1,029,052.96
Manassas City	3,452,435.30	0.3986%	3,786,634.21
Manassas Park City	1,247,621.64	0.1440%	1,368,392.56
* Marion, Town of	41,744.00	0.0048%	45,784.86
Martinsville City	571,141.03	0.0659%	626,428.01
Mathews County	911,818.35	0.1053%	1,000,083.20
* McKenney, Town of	5,015.00	0.0006%	5,500.46
Mecklenburg County	1,325,679.45	0.1531%	1,454,006.44
Middlesex County	647,004.88	0.0747%	709,635.55
* Middletown, Town of	38,309.00	0.0044%	42,017.35
* Mineral, Town of	4,026.00	0.0005%	4,415.72
* Monterey, Town of	2,105.00	0.0002%	2,308.77
Montgomery County	4,334,678.06	0.5005%	4,754,278.88
* Mount Crawford, Town of	1,250.00	0.0001%	1,371.00
* Mount Jackson, Town of	30,608.00	0.0035%	33,570.88
* Narrows, Town of	58,373.00	0.0067%	64,023.56
Nelson County	1,557,283.60	0.1798%	1,708,030.08
New Kent County	2,022,138.45	0.2335%	2,217,883.31
* New Market, Town of	41,172.00	0.0048%	45,157.49
Newport News City	16,933,179.05	1.9550%	18,572,326.34
Norfolk City	15,382,058.33	1.7759%	16,871,055.71
Northampton County	1,296,467.80	0.1497%	1,421,967.07
Northumberland County	867,517.65	0.1002%	951,494.16
Norton City	188,203.80	0.0217%	206,422.10
Nottoway County	957,138.20	0.1105%	1,049,790.06
* Onancock, Town of	62,240.00	0.0072%	68,264.89
* Onley, Town of	1,880.00	0.0002%	2,061.99
Orange County	2,519,211.11	0.2908%	2,763,073.06
* Orange, Town of	81,706.00	0.0094%	89,615.22
Page County	1,495,978.69	0.1727%	1,640,790.80
* Painter, Town of	2,398.00	0.0003%	2,630.13
* Pamplin, Town of	2,359.00	0.0003%	2,587.35
* Parksley, Town of	13,751.00	0.0016%	15,082.11
Patrick County	627,879.27	0.0725%	688,658.56
* Pearisburg, Town of	84,060.00	0.0097%	92,197.09
* Pembroke, Town of	21,149.00	0.0024%	23,196.24

**Personal Property Tax Relief Program**  
Allocation of Funds

Locality	Tax Year 2004 Reimbursement Amount	Allocation Percentage	Pro Rata Share of \$950 million for Tax Year 2006
* Pennington Gap, Town of	8,094.00	0.0009%	8,877.51
Petersburg City	2,485,446.79	0.2870%	2,726,040.32
* Phenix, Town of	1,944.00	0.0002%	2,132.18
Pittsylvania County	3,773,954.38	0.4357%	4,139,276.63
* Pocahontas, Town of	7,005.00	0.0008%	7,683.09
Poquoson City	1,753,673.92	0.2025%	1,923,431.17
Portsmouth City	8,992,481.79	1.0382%	9,862,962.29
* Pound, Town of	9,289.00	0.0011%	10,188.18
Powhatan County	2,755,715.70	0.3182%	3,022,471.51
Prince Edward County	1,190,143.35	0.1374%	1,305,350.32
Prince George County	3,302,936.79	0.3813%	3,622,664.11
Prince William County	49,496,244.85	5.7145%	54,287,526.83
Pulaski, Town of	127,946.59	0.0148%	140,331.94
Pulaski County	1,453,800.13	0.1678%	1,594,529.32
Purcellville, Town of	183,947.09	0.0212%	201,753.34
Radford City	570,438.31	0.0659%	625,657.26
Rappahannock County	861,749.57	0.0995%	945,167.72
* Remington, Town of	14,286.00	0.0016%	15,668.90
* Rich Creek, Town of	11,388.00	0.0013%	12,490.37
Richmond City	15,234,076.25	1.7588%	16,708,748.83
Richmond County	732,999.59	0.0846%	803,954.62
* Ridgeway, Town of	1,631.00	0.0002%	1,788.88
Roanoke City	7,363,224.84	0.8501%	8,075,991.77
Roanoke County	11,150,479.94	1.2874%	12,229,856.64
Rockbridge County	2,233,426.58	0.2579%	2,449,624.33
Rockingham County	5,343,280.78	0.6169%	5,860,515.27
* Rocky Mount, Town of	49,107.00	0.0057%	53,860.60
Round Hill, Town of	16,970.56	0.0020%	18,613.33
Rural Retreat, Town of	15,562.44	0.0018%	17,068.90
Russell County	1,310,176.45	0.1513%	1,437,002.73
* Saint Paul, Town of	8,100.00	0.0009%	8,884.09
Salem City	2,360,234.12	0.2725%	2,588,706.95
* Saltville, Town of	29,389.00	0.0034%	32,233.88
* Saxis, Town of	2,168.00	0.0003%	2,377.86
Scott County	669,242.47	0.0773%	734,025.76
* Scottsburg, Town of	456.00	0.0001%	500.14
Shenandoah County	3,325,880.42	0.3840%	3,647,828.70
* Shenandoah, Town of	16,198.00	0.0019%	17,765.98
Smithfield, Town of	219,542.93	0.0253%	240,794.89
Smyth County	1,645,071.62	0.1899%	1,804,316.06
South Boston, Town of	269,357.68	0.0311%	295,431.75
* South Hill, Town of	103,089.00	0.0119%	113,068.11
Southampton County	2,139,185.66	0.2470%	2,346,260.80
Spotsylvania County	13,228,856.46	1.5273%	14,509,421.92
Stafford County	11,435,312.62	1.3202%	12,542,261.39
* Stanley, Town of	15,421.00	0.0018%	16,913.77
Staunton City	1,506,381.06	0.1739%	1,652,200.13
Stephens City, Town of	28,158.58	0.0033%	30,884.36

**Personal Property Tax Relief Program  
Allocation of Funds**

Locality	Tax Year 2004 Reimbursement Amount	Allocation Percentage	Pro Rata Share of \$950 million for Tax Year 2006
* Stony Creek, Town of	4,169.00	0.0005%	4,572.56
* Strasburg, Town of	126,639.00	0.0146%	138,897.77
* Stuart, Town of	6,693.00	0.0008%	7,340.89
Suffolk City	9,272,174.61	1.0705%	10,169,729.63
Surry County	618,076.73	0.0714%	677,907.13
* Surry, Town of	2,006.00	0.0002%	2,200.18
Sussex County	996,673.40	0.1151%	1,093,152.30
Tappahannock, Town of	49,390.76	0.0057%	54,171.83
Tazewell County	2,514,824.79	0.2903%	2,758,262.14
* Tazewell, Town of	49,982.00	0.0058%	54,820.30
* The Plains, Town of	2,768.00	0.0003%	3,035.94
* Timberville, Town of	12,840.00	0.0015%	14,082.92
* Toms Brook, Town of	3,218.00	0.0004%	3,529.51
* Urbanna, Town of	5,466.00	0.0006%	5,995.11
* Victoria, Town of	41,897.00	0.0048%	45,952.67
Vinton, Town of	185,171.00	0.0214%	203,095.72
* Virgilina, Town of	1,205.00	0.0001%	1,321.65
Virginia Beach City	48,698,781.18	5.6224%	53,412,867.94
* Wakefield, Town of	17,881.00	0.0021%	19,611.90
Warren County	4,140,422.89	0.4780%	4,541,219.63
Warrenton, Town of	655,079.51	0.0756%	718,491.81
Warsaw, Town of	15,832.68	0.0018%	17,365.30
Washington County	2,333,409.75	0.2694%	2,559,285.96
* Waverly, Town of	81,683.00	0.0094%	89,589.99
Waynesboro City	1,569,525.33	0.1812%	1,721,456.82
* West Point, Town of	334,199.00	0.0386%	366,549.77
Westmoreland County	1,039,093.47	0.1200%	1,139,678.67
Williamsburg City	705,298.49	0.0814%	773,572.03
** Winchester City	2,390,665.77	0.2760%	2,622,084.41
* Windsor, Town of	17,804.00	0.0021%	19,527.44
Wise County	1,258,417.33	0.1453%	1,380,233.28
Wise, Town of	52,326.97	0.0060%	57,392.27
* Woodstock, Town of	97,331.00	0.0112%	106,752.73
Wythe County	1,368,355.75	0.1580%	1,500,813.84
Wytheville, Town of	55,685.51	0.0064%	61,075.92
York County	7,970,161.20	0.9202%	8,741,680.13
<b>TOTAL</b>	<b>\$ 866,155,364.84</b>	<b>100%</b>	<b>\$ 950,000,000.00</b>

\* Locality accepted the Department of Taxation Estimate for Tax Year 2004

\*\* Winchester City reimbursement amount is based on Vehicle Count forms submitted to Department of Motor Vehicles

Source: Auditor of Public Accounts