



ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item
Meeting of April 24, 2010**

DATE: April 1, 2010

SUBJECT: Adopt the 2nd Road North Service District tax rate as part of the real estate tax rate.

C. M. RECOMMENDATION:

Adopt the Calendar Year 2010 tax rate for the 2nd Road North Service District of \$0.153 that is in addition to the current real estate rate using the attached resolution (Attachment I).

ISSUE: As part of the regular budget process, authorization from the County Board is being requested to set the tax rate for the 2nd Road North Service District to ensure repayment to the County for construction of a sanitary sewer line. The public hearing to discuss this matter was held on March 25, 2010.

SUMMARY: The proposed tax rate of \$0.153 per \$100 of assessed value for CY 2010 is an increase of \$0.005 from CY 2009 due to lower real estate assessments for the properties in the district. The additional tax rate in the 2nd Road North Service District funds the eighth year of a ten year repayment schedule for the County's construction of a sewer line installed in the service district.

BACKGROUND: At its July 20, 2002 meeting, the County Board adopted an ordinance creating the 2nd Road North Service District for the purpose of funding the extension of a sanitary sewer line along 2nd Road North. The affected properties are identified in Attachment II. The cost of the sanitary sewer line was \$45,000 and the owners of the properties included in the district will repay the County over ten years at an annual rate of 6% interest. The tax rate each year depends upon the annual real estate assessed value for the properties identified as part of the 2nd Road North Service District and the balance due. In order for the service district to repay the annual repayment cost to the district of \$6,118, a tax rate of \$0.153 in addition to the current real estate tax rate is required for CY 2010.

FISCAL IMPACT: The revenue and the expense are included in the FY 2011 budget.

County Manager: BMD/MJS

County Attorney: SAM

Staff: Richard Stephenson, Department of Management and Finance

37. D.

ATTACHMENT I

RESOLUTION FIXING 2nd ROAD NORTH SERVICE DISTRICT TAX LEVY

BE IT RESOLVED AND ORDERED by the County Board of Arlington County, Virginia, acting as the governing body of the 2nd Road North Service District, that there is hereby levied for the tax year (CY) 2010, a tax of \$0.153 per one hundred dollars of assessed valuation of all taxable real estate located in the 2nd Road North Service District.

IT IS FURTHER ORDERED that such taxes, when and if appropriated by the County Board acting as the governing body of the 2nd Road North Service District, shall be used to defray the Cost of the Project as incurred by the County during construction of the sanitary sewer line in 2nd Road North.

Hope Halleck, Clerk
Arlington County Board

ATTACHMENT II

