



## ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item  
Meeting of April 16, 2011**

**DATE:** April 14, 2011

**SUBJECT:** Adopt the 2<sup>nd</sup> Road North Service District tax rate as part of the real estate tax rate.

**C. M. RECOMMENDATION:**

Adopt the Calendar Year 2011 tax rate for the 2<sup>nd</sup> Road North Service District of \$0.159 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 2<sup>nd</sup> 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 24, 2011.

**SUMMARY:** The proposed tax rate of \$0.159 per \$100 of assessed value for CY 2011 is an increase of \$0.006 from CY 2010 due to lower real estate assessments for the properties in the district. The additional tax rate in the 2<sup>nd</sup> Road North Service District funds the ninth 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 2<sup>nd</sup> Road North Service District for the purpose of funding the extension of a sanitary sewer line along 2<sup>nd</sup> 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 2<sup>nd</sup> 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 \$0.159 per \$100 of assessed value in addition to the current real estate tax rate is required for CY 2011.

**FISCAL IMPACT:** The revenue and the expense are included in the FY 2012 budget.

County Manager:

*BMD/mjs*

County Attorney:

*[Signature]*

**32. G.**

Staff: Richard Stephenson, Department of Management and Finance

## ATTACHMENT I

### RESOLUTION FIXING 2<sup>nd</sup> 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 2<sup>nd</sup> Road North Service District, that there is hereby levied for the tax year (CY) 2011, a tax of \$0.159 per one hundred dollars of assessed valuation of all taxable real estate located in the 2<sup>nd</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> Road North.

Hope Halleck, Clerk  
Arlington County Board

**ATTACHMENT II**

