



ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item
Meeting of February 11, 2012**

DATE: January 24, 2012

SUBJECT: Request to advertise the CY 2012 2nd Road North Service District tax rate as part of the real estate tax rate.

C. M. RECOMMENDATION:

Advertise for the public hearing on March 22, 2012 for a proposed Calendar Year 2012 tax rate for the 2nd Road North Service District of \$0.149 that is in addition to base real estate tax 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.

SUMMARY: The proposed tax rate of \$0.149 per \$100 of assessed value for CY 2012 is a decrease of \$0.01 from CY 2011 rate of \$0.159 due to higher real estate assessments for the properties in the district. The additional tax rate in the 2nd Road North Service District funds the tenth and final year of a repayment schedule for the County's construction of a sewer line installed in the service district.

BACKGROUND: On July 20, 2002, 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 percent 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 make the final payment (\$6,093) for the past construction of the sanitary sewer line, district properties are subject to a CY 2012 tax rate of \$0.149, which is in addition to the base real estate tax rate.

FISCAL IMPACT: The revenue and the expense are included in the Manager's FY 2013 Proposed Budget.

County Manager:

BMD/mjs

County Attorney:

[Signature]

29. F.

Staff: Colleen Donnelly, Revenue Analyst, Department of Management and Finance

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) 2012, a tax of \$0.149 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 of this County 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

