



## ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item  
Meeting of April 21, 2007**

**DATE:** April 2, 2007

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

**C. M. RECOMMENDATION:**

Adopt a Calendar Year 2007 tax rate for the 2<sup>nd</sup> Road North Service District of \$0.147 that is in addition to the current real estate rate using the attached resolution (Attachment I).

**ISSUE:** None

**SUMMARY:** The 2<sup>nd</sup> Road North Service District would incur an additional levy in ad valorem property tax of \$0.147 per \$100 of assessed value for CY 2007 on real estate located within the district for the purpose of repayment for the extension of a sanitary sewer line along 2<sup>nd</sup> Road North. The additional tax rate in the 2<sup>nd</sup> Road North Service District funds the fifth year of a ten year repayment schedule for the County's construction of a sewer line installed in the service district. The public hearing was held and completed on March 29, 2007.

**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 \$6,114, a tax rate of \$0.147 in addition to the current real estate tax rate is required for CY 2007.

**FISCAL IMPACT:** The CY 2007 annual repayment by the tax district is included in the FY 2008 Budget.

County Manager: \_\_\_\_\_

County Attorney: \_\_\_\_\_

Staff: Richard Stephenson, Revenue Analyst, Department of Management and Finance

**ATTACHMENT I**

**ARLINGTON, VIRGINIA  
#1 COURTHOUSE PLAZA**

**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) 2007, a tax of \$ 0.147 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.