

SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES FY 1998 - FY 2008

Tax Category	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 Advertised	FY 2008 Adopted
Sewage Rates												
Sewer Charge (per 1,000 gal.)	\$2.60	\$2.70	\$2.70	\$2.81	\$2.88	\$2.95	\$3.03	\$3.20	\$3.28	\$3.50	\$3.74	\$3.74
Availability Fee - Single Family Home	\$4,621	\$4,621	\$4,621	\$4,898	\$5,069	\$5,247	\$5,431	\$5,621	\$5,874	\$6,138	\$6,506	\$6,506
Refuse Rates												
Collection (per unit)	\$240	\$240	\$210	\$210	\$210	\$210	\$210	\$240	\$270	\$315	\$330	\$330
Disposal (per ton)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$48.00	\$48.00	\$50.00	\$52.00	\$52.00
Leaf Collection ¹	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015
Community Centers												
Lee - Burgundy Village ¹	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Dranesville - McLean ¹	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028
Hunter Mill - Reston ¹	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.052	\$0.052	\$0.052	\$0.052	\$0.047	\$0.047	\$0.047
Other Special Taxing Districts												
Route 28 Corridor ¹	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Dulles Rail Phase I ¹ Integrated Pest Management Program ^{1,2}	-	-	-	-	-	-	-	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22
Consumer Utility Tax - Telephone³												
Rate on Local Charges	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2% ⁴	-
Residential Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	-
Commercial Ceiling	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	-
E-911 Tax (monthly per line)³	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$2.50	\$2.50	\$3.00	\$3.00 ⁴	-	-
Mobile Telecommunications Tax³												
Rate per Bill	-	-	-	-	-	-	10.0%	10.0%	10.0%	10.0% ⁴	-	-
Ceiling	-	-	-	-	-	-	\$30	\$30	\$30	\$30	-	-
Communication Sales and Use Tax³												
Statewide Rate per Bill	-	-	-	-	-	-	-	-	-	5.0% ⁴	5.0%	5.0%
Statewide E-911 Component	-	-	-	-	-	-	-	-	-	\$0.75 ⁴	\$0.75	\$0.75

¹ Per \$100 of assessed value.

² This tax was suspended in FY 1998 through FY 2000 due to reduced treatment needs and was reinstated in FY 2001 to address increased treatment requirements for pests.

³ Effective January 1, 2007, the 2006 General Assembly enacted legislation that replaced local telecommunication taxes with a statewide Communication Sales and Use Tax of 5 percent. The legislation eliminates local authority to tax telephone, wireless telephone services, or levy cable franchise fees (upon current contract expiration.) The Communication Sales and Use Tax will be applied to these services, as well as, satellite TV and radio, long distance charges, and Internet telephone services. The legislation also replaces the local E-911 fee with a statewide fee of \$0.75 per telephone line.

⁴ During FY 2007, the Consumer Utility Tax on Telephones and the Local Mobile Telecommunications Tax were in effect from July 1, 2006 through December 31, 2006. During this period the E-911 Fee was levied at \$3.00 per line. For the remainder of FY 2007, the Communications Sales and Use Tax was in effect and the E-911 fee was \$0.75 per line.