

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Room in the Fairfax County Government Center at Fairfax, Virginia, on Monday, April 26, 2004, at which a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2005

BE IT RESOLVED that, pursuant to the provisions of Virginia Code § 58.1-3001, and after having first complied with the provisions of the Virginia Code §§ 15.2-2506 and 58.1-3321, the Board does hereby establish the tax levies for the fiscal budget year beginning July 1, 2004, and ending June 30, 2005, and calendar tax year beginning January 1, 2004 and ending December 31, 2004, as follows to wit:

COUNTY LEVIES

General provisions. The County property taxes are levied on each \$100.00 of assessed valuation of real estate and tangible personal property, excluding household furnishings, and including machinery and tools of mining, manufacturing, radio or television broadcasting, dairy, dry cleaning or laundry firms, and all personal property of research and development firms, in the County, including such property within the incorporated towns that are within the County. Except as otherwise stated herein, all such taxes are imposed with Virginia law on all taxable property throughout the County, including the incorporated towns therein, and the revenues derived from such levies shall be appropriated by the Board of Supervisors in accordance with Virginia law.

Real Estate*

On each \$100.00 of the assessed valuation of real estate and improvements on real estate in the County the tax rate shall be \$1.13

*Tax will be levied and collected in two semi-annual tax billings.

Personal Property

On each \$100.00 of assessed valuation of tangible personal property, including all property separately classified by Virginia Code § 58.1-3503, the tax rate shall be..... \$4.57

Except for the following:

Mobile Homes

On each \$100.00 of assessed valuation of mobile homes, as separately classified by Virginia Code § 58.1-3506(A)(8), the tax rate shall be \$1.13

Machinery and Tools

On each \$100.00 of assessed valuation of machinery and tools, as separately classified by Virginia Code § 58.1-3507, the tax rate shall be \$4.57

Research and Development

On each \$100.00 of assessed valuation of tangible personal property used or employed in a research and development business, as separately classified by Virginia Code § 58.1-3506(A)(5), the tax rate shall be .
..... \$4.57

Certain Personal Property of Homeowner Associations

On each \$100.00 of assessed valuation of furniture, office, and maintenance equipment, exclusive of motor vehicles, which are owned and used by an organization whose real property is assessed in accordance with Virginia Code § 58.1-3284.1 and which is used by that organization for the purpose of maintaining or using the open or common space within a residential development as classified by Virginia Code § 58.1-3506(A)(22), the tax rate shall be \$0.01

Van Pools - Privately Owned Vans

On each \$100.00 of assessed valuation of privately owned vans, as separately classified by Virginia Code § 58.1-3506(A)(11), the tax rate shall be \$0.01

Privately owned vans shall be construed to mean vans with a seating capacity of twelve or more persons used exclusively pursuant to a ridesharing agreement as defined in Virginia Code § 46.2-1400, and which have been certified as such by the Director of the Department of Tax Administration.

Motor Vehicles Owned by Members of a
Volunteer Rescue Squad or Volunteer Fire Department

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(13), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (13), shall be defined to mean one motor vehicle owned or leased by members of a volunteer rescue squad or volunteer fire department which is regularly used by such members to respond to emergency calls and certified as such by the Chief or Head of the Volunteer Organization and the Department of Tax Administration.

Motor Vehicles Specially Equipped to Provide
Transportation for Physically Handicapped Individuals

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(12), the tax rate shall be \$0.01

Specially equipped shall mean any vehicle which has been modified specifically for the purpose of transporting physically handicapped individuals and the vehicle is certified as such by the Director of the Department of Tax Administration.

Motor Vehicles Owned
By Certain Qualifying Elderly and Disabled Individuals

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506.1, the tax rate shall be \$0.01

Certain elderly and disabled owners of personal property qualifying on the basis of income and net worth.

Motor Vehicles Owned
By Persons Who Have Been Appointed to Serve as Auxiliary Police Officers

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506(A)(18), the tax rate shall be \$0.01

This separate levy applies to one motor vehicle owned or leased by an Auxiliary Police Officer to respond to auxiliary police duties, subject to certification as required by the provisions of the authorizing statute.

Aircraft and Flight Simulators

On each \$100.00 of assessed valuation of aircraft and flight simulators, as classified by Virginia Code § 58.1-3506(A)(2) and (3), the tax rate shall be \$0.01

Antique Motor Vehicles

On each \$100.00 of assessed valuation of antique motor vehicles, as separately classified by Virginia Code § 58.1-3506(A)(4), the tax rate shall be \$0.01

Antique motor vehicles or antique automobiles shall be construed to mean every motor vehicle which was actually manufactured or designated by the manufacturer as a model manufactured in a calendar year or designated by the manufacturer as a model manufactured in a calendar year of not less than twenty-five years and is owned solely as a collector's item.

Boats

On each \$100.00 of assessed valuation of boats and watercraft weighing five tons or more and on privately owned pleasure boats and watercraft used for recreational purposes only, as classified by Virginia Code § 58.1-3506(A)(1), (10), (26), and (27), the tax rate shall be..... \$0.01

SANITARY DISTRICT LEVIES*

Local District 1A Lee
(Burgundy Village Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Local District 1A Lee in the County, the tax rate shall be \$0.02

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2005**

ATTACHMENT II

Small District 1 Dranesville
(McLean Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 1 Dranesville in the County, the tax rate shall be \$0.028

Small District 5 Hunter Mill, Small District 5 Sully, and Small District 5 Dranesville
(Reston Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 5 Hunter Mill, Small District 5 Sully, and Small District 5 Dranesville in the County, the tax rate shall be \$0.052

*Tax will be levied and collected in two semi-annual tax billings.

Leaf Collection:

- Small District 2 Braddock
- Local District 1A11 Dranesville
- Local District 1A21, Dranesville
- Local District 1A22 Dranesville
- Local District 1A61 Dranesville
- Local District 1B1 Dranesville
- Local District 1E Dranesville
- Small District 3 Dranesville
- Small District 7 Dranesville
- Small District 8 Dranesville
- Small District 10 Dranesville
- Local District 1B Lee
- Local District 1C Lee
- Local District 1D Lee
- Local District 1E Lee
- Small District 1 Mason
- Local District 1A Mason
- Small District 2 Mason
- Small District 4 Mason
- Local District 7A Mason
- Small District 9 Mason
- Small District 10 Mason
- Local District 1A Mount Vernon
- Local District 1B Mount Vernon
- Local District 1C Mount Vernon
- Local District 1D Mount Vernon
- Small District 1 Providence
- Small District 2 Providence
- Small District 4 Providence
- Small District 6 Providence
- Small District 7 Providence
- Small District 8 Providence

On each \$100.00 of assessed valuation of real estate within the boundaries of the above-numerated Districts in the County, the tax rate shall be \$0.015

On any real estate which is deleted from a sanitary district effective July 1, 2004, as a result of the contraction of such sanitary district, such real estate will be entitled to relief in the amount of the annual charge hereby established for leaf collection.

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2005**

ATTACHMENT II

On any real estate, which is added to a sanitary district effective July 1, 2004, as a result of either the creation or the enlargement of a sanitary district, such real estate will be charged an amount of the annual charge hereby established for leaf collection.

Refuse Service:

Small District 2 Braddock	Small District 4 Lee
Small District 3 Braddock	Small District 1 Mason
Local District 5A Hunter Mill	Local District 1A Mason
Small District 2 Hunter Mill	Local District 1B Mason
Small District 3 Hunter Mill	Local District 1C Mason
Local District 1A1 Dranesville	Local District 1D Mason
Local District 1A11 Dranesville	Local District 1F Mason
Local District 1A12 Dranesville	Small District 2 Mason
Local District 1A2 Dranesville	Small District 3 Mason
Local District 1A3 Dranesville	Small District 4 Mason
Local District 1A4 Dranesville	Small District 5 Mason
Local District 1A5 Dranesville	Small District 6 Mason
Local District 1A6 Dranesville	Small District 7 Mason
Local District 1A21 Dranesville	Small District 8 Mason
Local District 1A22 Dranesville	Local District 7A Mason
Local District 1A61 Dranesville	Small District 9 Mason
Local District 1A8 Dranesville	Small District 10 Mason
Local District 1A9 Dranesville	Small District 1 Mount Vernon
Local District 1B Dranesville	Local District 1A Mount Vernon
Local District 1B1 Dranesville	Local District 1B Mount Vernon
Local District 1B2 Dranesville	Local District 1C Mount Vernon
Local District 1E Dranesville	Local District 1D Mount Vernon
Small District 3 Dranesville	Small District 2 Mount Vernon
Small District 4 Dranesville	Local District 2A Mount Vernon
Small District 6 Dranesville	Local District 2B Mount Vernon
Small District 7 Dranesville	Small District 1 Providence
Small District 8 Dranesville	Local District 1A Providence
Small District 9 Dranesville	Small District 3 Providence
Small District 10 Dranesville	Small District 4 Providence
Small District 11 Dranesville	Small District 6 Providence
Small District 1 Lee	Small District 7 Providence
Local District 1A Lee	Small District 8 Providence
Local District 1B Lee	Small District 9 Providence
Local District 1C Lee	Small District 11 Providence
Local District 1D Lee	Small District 12 Providence
Local District 1E Lee	Small District 13 Providence
Small District 2 Lee	
Small District 3 Lee	

On each single-family dwelling and on each unit of two-family dwellings, excluding apartments (garden through high-rise), multi-family condominiums (garden through high-rise), and/or other multi-unit dwelling type buildings, existing or under construction January 1, 2004, within the boundaries of the above enumerated Districts, an annual charge of \$240.00 for refuse collection service to be added to the regular real estate tax bill, and that annual charge shall be subject to penalty and interest charges and becoming a lien against the property if not paid, in the same manner as any other real estate tax.

On any dwelling that is neither completed nor occupied by June 30, 2004, the owner thereof shall, upon application to the Director of the Department of Tax Administration made prior to December 5, 2004, be entitled to relief in the amount of one-half of the annual charge hereby established.

On any dwelling that is neither completed nor occupied by December 31, 2004, the owner thereof shall, upon application to the Director of the Department of Tax Administration made prior to March 31, 2004 be entitled to relief in the total amount of the annual charge hereby established.

On any dwelling that is deleted from a sanitary district effective July 1, 2004, as a result of the contraction of such sanitary district, the owner thereof will be entitled to relief in the amount of one-half of the annual charge hereby established for refuse collection service.

On any dwelling that is added to a sanitary district effective July 1, 2004, as a result of either the creation or the enlargement of a sanitary district, the owner thereof will be charged an amount of one-half of the annual charge hereby established for refuse collection service.

Water Service:

Small District One within Springfield District

On any lot within the district, an annual assessment of \$661 for thirty years commencing July 1, 1993. This annual assessment is for the purpose of providing water service to Clifton Forest, a group of homes located within the Lincoln-Lewis-Vannoy Conservation District.

Small District Three within Springfield District

On any lot within the district, an annual assessment of \$959 commencing January 1, 2003 and ending December 31, 2032. This annual assessment is for the purpose of providing water service to Colchester Road-Lewis Park, a group of 141 homes located within the Lincoln-Lewis-Vannoy Conservation District.

TRANSPORTATION IMPROVEMENT DISTRICT LEVY*

State Route 28 Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of State Route 28 Transportation Improvement District, as specified by Virginia Code § 15.2-4607, the tax rate shall be \$0.20

SPECIAL SERVICE DISTRICT FOR THE CONTROL OF PEST INFESTATIONS*

On each \$100.00 of assessed valuation of real estate within Fairfax County, but exclusive of the Lake Barcroft Water Improvement District, within the service district established by Appendix I of the Fairfax County Code, the tax rate shall be \$0.0010

*Tax will be levied and collected in two semi-annual tax billings.

A Copy - Teste:

Nancy Vehrs, Clerk,
Board of Supervisors