

**SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES
FY 1992 - FY 2002**

Tax Category	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002 Advertised	FY 2002 Adopted
Sewage Rates												
Sewer Charge	\$2.34	\$2.34	\$2.50	\$2.60	\$2.60	\$2.60	\$2.60	\$2.70	\$2.70	\$2.81	\$2.88	\$2.88
Availability Fee	\$3,359	\$3,602	\$3,863	\$3,863	\$4,101	\$4,353	\$4,621	\$4,621	\$4,621	\$4,898	\$5,069	\$5,069
Refuse Rates												
Collection (per unit)	\$240	\$270	\$270	\$270	\$250	\$250	\$240	\$240	\$210	\$210	\$210	\$210
Disposal (per ton)	\$43.00	\$45.00	\$46.00	\$48.00	\$48.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
Leaf Collection ¹	\$0.03	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Lee - Burgundy												
Village Community Center ^{1,2}	\$0.03	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Dranesville - McLean Community Center ^{1,2}												
	\$0.027	\$0.027	\$0.027	\$0.027	\$0.027	\$0.027	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028
Dranesville - Reston												
Route 28 Corridor ^{1,2}	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06
Forest Integrated Pest Management Program ^{1,2,3}												
	NA	\$0.0028	\$0.0014	\$0.0014	\$0.0014	\$0.0010	\$0.0000	\$0.0000	\$0.0000	\$0.0010	\$0.0010	\$0.0010

¹ Per \$100 assessed value.

² These are in special taxing districts which have been set up to support these functions.

³ This tax was suspended in FY 1998 through FY 2000 due to reduced treatment requirements. The tax was reinstated in FY 2001 to address anticipated increases in the treatment requirements for pests.

**SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES
FY 1992 - FY 2002**

Tax Category	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001¹	FY 2002 Advertised¹	FY 2002 Adopted¹
Consumer Utility Tax												
Electric												
Residential												
Rate	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%		
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50		
Commercial												
Rate	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%		
Ceiling	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
Gas												
Residential												
Rate	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%		
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50		
Commercial												
Rate	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%		
Ceiling	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000		
Telephone ²												
Residential												
Rate	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Commercial												
Rate	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%
Ceiling	\$1,600	\$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 Phone Line	\$0.44	\$0.44	\$0.74	\$1.30	\$1.30	\$1.69	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75

¹On January 1, 2001, the calculation method for the Consumer Utility Tax on electricity and gas changed to meet the requirements of the Commonwealth of Virginia's utility deregulation legislation. The following two pages provide a detailed explanation of both the original and replacement calculation methods. Because the change began in the middle of FY 2001, the rates printed on this page apply to the first half of the fiscal year and the new rates apply to the second half of FY 2001 and all of FY 2002.

²The exemption of the first \$6.00 of a residential consumer's monthly telephone bill from the Telephone Utility Tax, originally enacted in 1985 and increased in 1986, was eliminated by the Board of Supervisors effective August 1, 1992.