

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 27, 2009, at which a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2010

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, 2009, and ending June 30, 2010, and calendar tax year beginning January 1, 2009 and ending December 31, 2009, 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 generally pursuant 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 \$1.04

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

Commercial and Industrial Real Estate Tax for Transportation

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate in the County the tax rate in support of transportation shall be an additional \$0.11

*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)(10), the tax rate shall be \$1.04

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)(7), 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)(24), 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)(13), the tax rate shall be \$0.01

Privately owned vans means vans with a seating capacity of seven to fifteen 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)(15), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (15), shall be defined to mean one motor vehicle owned or leased by each member 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)(14), the tax rate shall be \$0.01

Specially equipped means 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.

Automobiles and Pick-up Trucks Owned
By Certain Qualifying Elderly and Disabled Individuals

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

Applies to one automobile or pick-up truck owned and used by certain elderly and disabled persons who qualify 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)(20), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (20), shall be defined to mean 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.

Motor Vehicles Owned
By Persons Who Have Been Appointed to Serve as Auxiliary Deputy Sheriffs

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506 (A)(32), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (32), shall be defined to mean one motor vehicle owned or leased by an Auxiliary Deputy Sheriff to respond to auxiliary deputy sheriff 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), (3), (4) and (5) 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)(6), the tax rate shall be \$0.01

Antique motor vehicles or antique automobiles means every motor vehicle which was actually manufactured or designated by the manufacturer as a model manufactured in a calendar year 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, as classified by Virginia Code § 58.1-3506(A)(1), (12), (28), (29), (35) and (36) 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

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 \$0.024

Small District 5 Hunter Mill

(Reston Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 5 Hunter Mill in the County, the tax rate shall be \$0.047

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

Leaf Collection:

Small District 2 Braddock	Local District 1A Mason
Local District 1A11 Dranesville	Small District 2 Mason
Local District 1A21 Dranesville	Small District 4 Mason
Local District 1A22 Dranesville	Local District 7A Mason
Local District 1A61 Dranesville	Small District 9 Mason
Local District 1B1 Dranesville	Small District 10 Mason
Local District 1E Dranesville	Local District 1A Mount Vernon
Small District 3 Dranesville	Local District 1B Mount Vernon
Small District 7 Dranesville	Local District 1C Mount Vernon
Small District 8 Dranesville	Local District 1D Mount Vernon
Small District 10 Dranesville	Local District 1E Mount Vernon
Small District 12 Dranesville	Small District 1 Providence
Local District 1B Lee	Small District 2 Providence
Local District 1C Lee	Small District 4 Providence
Local District 1D Lee	Small District 6 Providence
Local District 1E Lee	Small District 7 Providence
Small District 1 Mason	Small District 8 Providence
Transportation District 1 Mason	Transportation District 1 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, 2009, as a result of the contraction of such sanitary district, such real estate will be entitled to pro rata abatement from the amount of the annual charge hereby established for leaf collection.

On any real estate, which is added to a sanitary district effective July 1, 2009, as a result of either the creation or the enlargement of a sanitary district, such real estate will be charged a pro rata fee for the annual charge hereby established for leaf collection.

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2010**

Attachment II

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 11 Mason
Local District 1B Dranesville	Small District 1 Mount Vernon
Local District 1B1 Dranesville	Local District 1A Mount Vernon
Local District 1B2 Dranesville	Local District 1B Mount Vernon
Local District 1E Dranesville	Local District 1C Mount Vernon
Small District 3 Dranesville	Local District 1D Mount Vernon
Small District 4 Dranesville	Local District 1E Mount Vernon
Small District 6 Dranesville	Small District 2 Mount Vernon
Small District 7 Dranesville	Local District 2A Mount Vernon
Small District 8 Dranesville	Local District 2B Mount Vernon
Small District 9 Dranesville	Small District 1 Providence
Small District 10 Dranesville	Local District 1A Providence
Small District 11 Dranesville	Local District 1B Providence
Small District 12 Dranesville	Small District 3 Providence
Small District 13 Dranesville	Small District 4 Providence
Small District 14 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, 2009, within the boundaries of the above enumerated Districts, a base annual charge of \$345.00 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, 2009, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to December 5, 2009, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is neither completed nor occupied by December 31, 2009, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to March 31, 2009 be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is deleted from a sanitary district, as a result of the contraction of such sanitary district, the owner thereof will be entitled to relief in the amount of a pro rata portion of the base annual charge hereby established when service for refuse and recycling collection service is eliminated based on the service period.

On any dwelling that is added to a sanitary district, as a result of either the creation or the enlargement of a sanitary district or construction within the sanitary district, the owner thereof will be charged a pro rata portion of the base annual charge hereby established when service begins for refuse and recycling collection service based on the service period.

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 \$0.18

TRANSPORTATION IMPROVEMENT DISTRICT LEVY*

Phase I Dulles Rail Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of Phase I Dulles Rail Transportation Improvement District, as specified by Virginia Code § 33.1-435, the tax rate shall be \$0.22

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.

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2010**

SPECIAL SERVICE DISTRICT FOR STORMWATER MANAGEMENT*

On each \$100.00 of assessed valuation of real estate within Fairfax County, but exclusive of the Fort Belvoir military base, the tax rate shall be \$0.01

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

SERVICE CHARGES FOR AMBULANCE TRANSPORT SERVICE

Pursuant to Fairfax County Code § 4-26-1, each person being transported by any emergency medical services vehicle that is operated or maintained by the County or for which a permit has been issued to the County by the Virginia Office of Emergency Medical Services will be charged (1) a service fee of \$400 for Basic Life Support transport (BLS), (2) \$500 for Advanced Life Support, level 1 transport (ALS1), (3) \$675 for Advanced Life Support, level 2 transport (ALS2), and (4) \$10.00 per mile for ground transport mileage. The term "emergency medical services vehicle" has the definition specified in Va. Code § 32.1-111.1.

GIVEN under my hand this 27th day of April, 2009

By: Nancy Vehrs
Nancy Vehrs
Clerk to the Board of Supervisors