

## Response to Questions on the FY 2014 Budget

**Request By:** Supervisor McKay and Supervisor Smyth

**Question:** Provide a summary of all tax and fee increases included in the FY 2014 Advertised Budget Plan. Breakout the residential equalization changes more discretely.

**Response:** FY 2014 proposed tax rate increases are summarized in the following chart:

<b>FY 2014 PROPOSED TAX AND FEE INCREASES</b>				
Type	Unit	FY 2012 Actual Rate	FY 2013 Actual Rate	FY 2014 Recommended Rate
<b>GENERAL FUND TAX RATES</b>				
Real Estate	\$100/Assessed Value	\$1.07	\$1.075	\$1.095
<b>NON-GENERAL FUND TAX RATES</b>				
<b>REFUSE RATES</b>				
Solid Waste Landfill Ash Disposal	Ton	\$15.50	\$17.50	\$19.50
<b>SEWER CHARGES</b>				
Sewer Base Charge	Quarterly	\$5.00	\$5.50	\$12.79
<b>OTHER</b>				
Dulles Rail Phase II	\$100/Assessed Value	\$0.10	\$0.15	\$0.20
Commercial Real Estate Tax for Transportation	\$100/Assessed Value	\$0.11	\$0.11	\$0.125
Tysons Service District	\$100 / Assessed Value	\$0.00	\$0.00	\$0.09*

*\* for purposes of advertisement pending discussion and decision by the Board of Supervisors in conjunction with the Tysons Transportation Service District Advisory Board*

### **Other Revenue/Fee Enhancements**

In addition to the proposed tax rate increases, the FY 2014 Budget Proposal includes a series of revenue enhancements. These increased fees and charges are based on actual costs of service provision, are comparable to rates in our neighboring jurisdictions and are consistent with suggestions from our residents, employees and agencies. These enhancements include:

- 5% increase for the School-Age Child Care (SACC) program, which would generate \$1.7 million.
- Land Development Services (LDS) building and inspection fee increase, which would generate \$480,000.
- REC-PAC fee increase, which would generate \$94,000.
- Library Archive Copying fee increase, which would generate \$4,000.

The overall FY 2014 average equalization of residential parcels in the County was 3.50 percent, while that of commercial parcels was 0.14 percent. However, individual neighborhoods and properties increased or decreased by different percentages based on neighborhood selling prices. For example, over 70,000, or 21 percent, of the residential parcels experienced no equalization change, while the assessed values of more than 49 percent of the commercial parcels remained unchanged from the previous year. The following chart provides equalization details on residential and commercial parcels:

<b>FY 2014 Equalization Details</b>						
<u>% Change</u>	<u>Res. Parcels</u>	<u>% of Total</u>	<u>Comm. Parcels</u>	<u>% of Total</u>	<u>Total All Equalization Parcels</u>	<u>% of Total</u>
> -10%	1,310	0.39%	531	4.88%	1,841	0.53%
-5% and -10%	6,444	1.92%	466	4.28%	6,910	1.99%
0% and -5%	19,552	5.82%	2,228	20.46%	21,780	6.28%
0%	70,737	21.05%	5,376	49.38%	76,113	21.93%
0% and 5%	120,247	35.78%	1,482	13.61%	121,729	35.08%
5% and 10%	79,558	23.67%	361	3.32%	79,919	23.03%
10% and 15%	23,898	7.11%	205	1.88%	24,103	6.95%
15% and 20%	8,791	2.62%	100	0.92%	8,891	2.56%
20% and 25%	2,848	0.85%	60	0.55%	2,908	0.84%
> 25%	<u>2,727</u>	<u>0.81%</u>	<u>79</u>	<u>0.73%</u>	<u>2,806</u>	<u>0.81%</u>
<b>Total</b>	<b>336,112</b>	<b>100.00%</b>	<b>10,888</b>	<b>100.00%</b>	<b>347,000</b>	<b>100.00%</b>
<b>Overall Avg. Equalization:</b>		<b>3.50%</b>		<b>0.14%</b>		<b>2.63%</b>