

**TOWN OF LEESBURG
NOTICE OF PUBLIC HEARING**

RE-ORDAINING LEESBURG TOWN CODE, CHAPTER 20 (LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS), ARTICLE II (TAXATION GENERALLY), SECTION 20-22 (ANNUAL LEVY AND RATE OF TAXES), AND APPENDIX B (FEE SCHEDULE) SETTING TAX RATES ON REAL ESTATE AND SETTING UTILITY WATER AND SEWER RATES FOR TAX YEAR 2017

In accordance with the Code of Virginia of 1950, as amended §§15.2-107, 15.2-1427, 15.2-2119, 15.2-2122 , 58.1-3000, 58.1-3007, 58.1-3515, 58.1-1209, and 58.1-3506, the Leesburg Town Council will hold a public hearing on:

Monday, April 11, 2016, at 7:30 P.M.
in the Council Chambers of Town Hall,
25 West Market Street, Leesburg, VA.

At which time the public shall have the right to present oral and written testimony on a proposed ordinance re-ordaining the tax rates and fees for tax year 2017 for:

- Increase of \$.0142 per \$100 of assessed value of real estate and vehicles used as mobile homes (\$0.1972 per \$100 of assessed value);
- Public service corporations (increase of \$0.0142 per \$100 of assessed value of real estate \$0.1972 per \$100 of assessed value, no increase to tangible personal property \$1.00 per \$100 of assessed value); and
- No increase to tangible personal property for qualified vehicles, non-commercial (up to the first \$20,000, \$0.48 per \$100 of assessed value; over the first \$20,000, \$1.00 per \$100 of assessed value);
- Appendix B, Fee Schedule
- Sec. 34-60. Water use rates:

Class Residential Individually Metered (Single Family)	Current	Effective 07-01-2016	Variance
Inside Town – Consumption Charge per 1,000 gallons			
Tier 1: 0 - 6,000 Gallons	\$4.14	\$4.37	\$0.23
Tier 2: 6,001 - 15,000 Gallons	\$5.17	\$5.46	\$0.29
Tier 3: 15,001 - 30,000 Gallons	\$6.20	\$6.55	\$0.35
Tier 4: > 30,001 Gallons	\$8.34	\$8.69	\$0.35
Outside Town – Consumption Charge per 1,000 gallons			
Tier 1: 0 - 6,000	\$5.83	\$6.16	\$0.33

Gallons			
Tier 2: 6,001- 15,000 Gallons	\$ 7.29	\$7.70	\$0.41
Tier 3: 15,001 - 30,000 Gallons	\$8.75	\$9.24	\$0.49
Tier 4: > 30,001 Gallons	\$11.76	\$12.25	\$0.49
Class Residential Master Metered (Apartments) & Nonresidential	Current	Effective 07-01-2016	Variance
Inside Town – Consumption Charge per 1,000 gallons			
Tier 1: All Use	\$5.58	\$5.89	\$0.31
Outside Town – Consumption Charge per 1,000 gallons			
Tier 1: All Use	\$7.87	\$8.31	\$0.44
Class Irrigation and Cooling Tower Customers	Current	Effective 07-01-2016	Variance
Inside Town – Consumption Charge per 1,000 gallons			
Tier 1: 0 - 240,000 Gallons	\$6.20	\$6.55	\$0.35
Tier 2:>240,001 Gallons	\$8.34	\$8.69	\$0.35
Outside Town – Consumption Charge per 1,000 gallons			
Tier 1: 0 - 240,000 Gallons	\$8.75	\$9.24	\$0.49
Tier 2: > 240,001 Gallons	\$11.76	\$12.25	\$0.49

- Sec. 34-61 Fixed water and account_charge per quarter:

Class Residential Individually Metered (Single Family)	Current	Effective 07-01-2016	Variance
Account Charge (Per Bill)	\$6.92	\$7.47	\$0.55
Water Meter Size (Per Meter)			
5/8" to 3/4"	\$9.99	\$15.44	\$5.45
Full 3/4"	\$10.12	\$15.57	\$5.45
1"	\$12.17	\$17.61	\$5.44
1½"	\$23.98	\$29.35	\$5.37

2"	\$25.53	\$30.89	\$5.36
Class Residential Master Metered (Apartments) & Nonresidential	Current	Effective 07-01-2016	Variance
Account Charge (Per Bill)	\$6.92	\$7.47	\$0.55
Water Meter Size (Per Meter)			
5/8" to 3/4"	\$9.99	\$15.44	\$5.45
Full 3/4"	\$13.23	\$21.41	\$8.18
1"	\$21.49	\$35.13	\$13.64
1½"	\$48.82	\$76.07	\$27.25
2"	\$69.00	\$112.65	\$43.65
3"	\$120.42	\$207.83	\$87.41
4"	\$179.11	\$315.73	\$136.62
6"	\$336.42	\$609.78	\$273.36
8"	\$558.17	\$995.44	\$437.27
Class Irrigation and Cooling Tower	Current	Effective 07-01-2016	Variance
Account Charge (Per Bill)	\$6.92	\$7.47	\$0.55
Water Meter Size (Per Meter)			
5/8" to 3/4"	\$9.99	\$15.44	\$5.45
Full 3/4"	\$13.23	\$21.41	\$8.18
1"	\$21.49	\$35.13	\$13.64
1½"	\$48.82	\$76.07	\$27.25
2"	\$69.00	\$112.69	\$43.69
3"	\$120.42	\$207.83	\$87.41
4"	\$179.11	\$315.73	\$136.62
6"	\$336.42	\$609.78	\$273.36
8"	\$558.17	\$995.44	\$437.27

- Sec. 34-155 Sewer use charge where connection made to both water and sewer system:

Class Residential Individually Metered (Single Family)	Current	Effective 07-01-2016	Variance
Inside Town – Consumption Charge per 1,000 gallons			
0 - 36,000 Gallons	\$5.82	\$5.84	\$0.02

> 36,001 Gallons	\$0.00	\$0.00	\$0.00
Outside Town – Consumption Charge per 1,000 gallons			
0 - 36,000 Gallons	\$8.84	\$8.87	\$0.03
> 36,001 Gallons	<u>\$0.00</u>	\$0.00	\$0.00
Class Residential Master Metered (Apartments) & Nonresidential	Current	Effective 07-01-2016	Variance
Inside Town – Consumption Charge per 1,000 gallons			
Inside Town	\$5.82	\$5.84	\$0.02
Outside Town – Consumption Charge per 1,000 gallons			
Outside Town	\$8.84	\$8.87	\$0.03

- Sec. 34-156. Fixed sewer charge per quarter where connection made to both water and sewer system:

Class Residential Individually Metered (Single Family)	Current	Effective 07-01-2016	Variance
Water Meter Size (Per Meter)			
5/8" to 3/4"	\$10.23	\$15.30	\$5.07
Full 3/4"	\$10.23	\$15.30	\$5.07
1"	\$10.23	\$15.30	\$5.07
1½"	\$10.23	\$15.30	\$5.07
2"	\$10.23	\$15.30	\$5.07
Class Residential Master Metered (Apartments), Nonresidential and Cooling Tower	Current	Effective 07-01-2016	Variance
Water Meter Size (Per Meter)			
5/8" to 3/4"	\$10.23	\$15.30	\$5.07
Full 3/4"	\$15.35	\$22.95	\$7.60
1"	\$25.58	\$38.25	\$12.67
1½"	\$51.15	\$76.50	\$25.35
2"	\$81.84	\$122.40	\$40.56
3"	\$163.68	\$244.80	\$81.12

4"	\$255.75	\$382.50	\$126.75
6"	\$511.50	\$765.00	\$253.50
8"	\$818.40	\$1224.00	\$405.60

- Flat sewer charge, account charge and fixed sewer charge per quarter where connection made to sewer system only:

	Current	Effective 07-01-2016	Variance
Inside Town - Sewer Only Flat Charge per quarter	\$87.30	\$87.60	\$0.30
Inside Town – Sewer Only Fixed Charge and Account Charge per quarter	\$17.15	\$22.77	\$5.62
Outside Town - Sewer Only Flat Charge per quarter	\$132.60	\$133.05	\$0.45
Outside Town – Sewer Only Fixed Charge and Account Charge per quarter	\$17.15	\$22.77	\$5.62

Copies of the proposed ordinance are available for public examination prior to the public hearing in the office of the Town Clerk at Town Hall, 25 West Market Street, Leesburg, VA, during normal business hours. For more information about the ordinance, please contact Clark G. Case, Director of Finance and Administrative Services at 703-771-2720.

Persons requiring special accommodations are requested to contact Lee Ann Green, Clerk of the Council at 703-771-2733, three days in advance of the public hearing. For TTY/TTD services, use the Virginia Relay Center by dialing 711.

3/31/16, 4/7/16



Date of Council Meeting: April 11, 2016

**TOWN OF LEESBURG
TOWN COUNCIL MEETING**

Subject: Adoption of Tax and Fee Rates for Fiscal Year 2017

Staff Contact: Kaj Dentler, Town Manager
Clark Case, Director of Finance and Administrative Services
Jason Cournoyer, Management/ Budget Officer

Council Action Requested: Approval of Fiscal Year 2017 real property and personal property tax rates.

Staff Recommendation: Staff recommends adoption of proposed tax rates for Fiscal Year 2017.

Commission Recommendation: None.

Work Plan Impact: None.

Fiscal Impact: Adoption of Fiscal Year 2017 tax rates will provide sufficient revenue to support the Fiscal Year 2017 proposed budget.

Executive Summary: Adoption of the proposed Fiscal Year 2017 tax rate will provide sufficient revenue to support the Fiscal Year 2017 proposed budget, the long-term sustainability plan, the Town's fiscal policy, and the Town's triple AAA bond rating.

Background: The proposed real property tax rate of 18.72¢ per \$100 of assessed value is an increase of 0.42¢ from 18.3¢ in Fiscal Year 2016. The proposed rate is derived from the residential equalized rate of 18.6¢ plus inflation of 0.12¢ from the Washington-Metro CPI-U of 0.6% (Nov.14-Nov.15).

Personal property remains at the Fiscal Year 2016 levels of \$0.48 cents per \$100 of assessed value up to \$20,000 and \$1.00 per \$100 assessed value over \$20,000. Fiscal Year 2017 Utility Water and Sewer Rates were adopted by Council as part of Ordinance 2014-0024.

Attachments: None.

PRESENTED: April 11, 2016

ORDINANCE NO. _____

ADOPTED: _____

AN ORDINANCE: ORDAINING CHAPTER 20 (LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS), ARTICLE II (TAXATION GENERALLY), SECTION 20-22 (ANNUAL LEVY AND RATE OF TAXES), AND APPENDIX B (FEE SCHEDULE) SETTING TAX RATES ON REAL ESTATE, VEHICLES USED AS MOBILE HOMES OR OFFICES, TANGIBLE PERSONAL PROPERTY, REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS, AND SETTING UTILITY WATER AND SEWER RATES FOR TAX YEAR 2017

The Council of the Town of Leesburg in Virginia hereby ordains:

SECTION I. That Section 20-22 (Annual levy and rate of taxes), Article II (TAXATION GENERALLY), Chapter 20 (Licenses, Taxation and Miscellaneous Regulations) of the Town Code of Leesburg is hereby re-ordained to read as follows:

Taxes shall be levied and collected as provided by law on taxable real estate, vehicles used as mobile homes or offices, aircraft, tangible personal property, public service corporations, and bank capital in the town for each tax year beginning January 1st and ending December 31st for the support of the town government, payment of interest on town debt and for other town purposes. Each person assessed taxes by the town shall pay them as required by law.

SECTION II. Appendix B Fee Schedule

- Real estate and vehicles used as mobile homes (\$0.1872 per \$100 of assessed value);
- Public service corporations (real estate \$0.1872 per \$100 of assessed value, tangible personal property \$1.00 per \$100 of assessed value); and
- Tangible personal property for qualified vehicles, non-commercial (up to the first \$20,000, \$0.48, over the first \$20,000, \$1.00 per \$100 of assessed value);

AN ORDINANCE: ORDAINING CHAPTER 20 (LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS), ARTICLE II (TAXATION GENERALLY), SECTION 20-22 (ANNUAL LEVY AND RATE OF TAXES), AND APPENDIX B (FEE SCHEDULE) SETTING TAX RATES ON REAL ESTATE, VEHICLES USED AS MOBILE HOMES OR OFFICES, TANGIBLE PERSONAL PROPERTY, REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS, AND SETTING UTILITY WATER AND SEWER RATES FOR TAX YEAR 2017

- Water Use Rates:

Class Residential Individually Metered (Single Family):

Inside Town – Consumption Charge per 1,000 gallons:

Tier 1: 0 - 6,000 Gallons	\$4.37
Tier 2: 6,001 - 15,000 Gallons	\$5.46
Tier 3: 15,001 - 30,000 Gallons	\$6.55
Tier 4: > 30,001 Gallons	\$8.69

Outside Town – Consumption Charge per 1,000 gallons:

Tier 1: 0 - 6,000 Gallons	\$6.16
Tier 2: 6,001- 15,000 Gallons	\$7.70
Tier 3: 15,001 - 30,000 Gallons	\$9.24
Tier 4: > 30,001 Gallons	\$12.25

Class Residential Master Metered (Apartments) & Nonresidential:

Inside Town – Consumption Charge per 1,000 gallons

Tier 1: All Use	\$5.89
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Outside Town – Consumption Charge per 1,000 gallons

Tier 1: All Use	\$8.31
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Class Irrigation and Cooling Tower Customers:

Inside Town – Consumption Charge per 1,000 gallons

Tier 1: 0 - 240,000 Gallons	\$6.55
Tier 2: >240,001 Gallons	\$8.69

Outside Town – Consumption Charge per 1,000 gallons

Tier 1: 0 - 240,000 Gallons	\$9.24
Tier 2: > 240,001 Gallons	\$12.25

- Sec. 34-61 Fixed water and account charge per quarter:

Class Residential Individually Metered (Single Family)

Account Charge (Per Bill)	\$7.47
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Water Meter Size (Per Meter):

5/8" to 3/4"	\$15.44
Full 3/4"	\$15.57
1"	\$17.61

AN ORDINANCE: ORDAINING CHAPTER 20 (LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS), ARTICLE II (TAXATION GENERALLY), SECTION 20-22 (ANNUAL LEVY AND RATE OF TAXES), AND APPENDIX B (FEE SCHEDULE) SETTING TAX RATES ON REAL ESTATE, VEHICLES USED AS MOBILE HOMES OR OFFICES, TANGIBLE PERSONAL PROPERTY, REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS, AND SETTING UTILITY WATER AND SEWER RATES FOR TAX YEAR 2017

1½"	\$29.35
2"	\$30.89

Class Residential Master Metered (Apartments) & Nonresidential:

Account Charge (Per Bill)	\$7.47
Water Meter Size (Per Meter):	
5/8" to ¾"	\$15.44
Full ¾"	\$21.41
1"	\$35.13
1½"	\$76.07
2"	\$112.65
3"	\$207.83
4"	\$315.73
6"	\$609.78
8"	\$995.44

Class Irrigation and Cooling Tower:

Account Charge (Per Bill)	\$7.47
Water Meter Size (Per Meter):	
5/8" to ¾"	\$15.44
Full ¾"	\$21.41
1"	\$35.13
1½"	\$76.07
2"	\$112.69
3"	\$207.83
4"	\$315.73
6"	\$609.78
8"	\$995.44

• Sec. 34-155 Sewer use charge, connection to both water and sewer system:

Class Residential Individually Metered (Single Family):	
Inside Town – Consumption Charge per 1,000 gallons	
0 - 36,000 Gallons	\$5.84
> 36,001 Gallons	\$0.00

AN ORDINANCE: ORDAINING CHAPTER 20 (LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS), ARTICLE II (TAXATION GENERALLY), SECTION 20-22 (ANNUAL LEVY AND RATE OF TAXES), AND APPENDIX B (FEE SCHEDULE) SETTING TAX RATES ON REAL ESTATE, VEHICLES USED AS MOBILE HOMES OR OFFICES, TANGIBLE PERSONAL PROPERTY, REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS, AND SETTING UTILITY WATER AND SEWER RATES FOR TAX YEAR 2017

Outside Town – Consumption Charge per 1,000 gallons	
0 - 36,000 Gallons	\$8.87
> 36,001 Gallons	\$0.00

Class Residential Master Metered (Apartments) & Nonresidential:

Inside Town – Consumption Charge per 1,000 gallons	
Inside Town	\$5.84
Outside Town – Consumption Charge per 1,000 gallons	
Outside Town	\$8.87

- Sec. 34-156. Fixed sewer charge, per quarter, connection to both water and sewer system:
Class Residential Individually Metered (Single Family)

Water Meter Size (Per Meter)	
5/8" to 3/4"	\$15.30
Full 3/4"	\$15.30
1"	\$15.30
1 1/2"	\$15.30
2"	\$15.30

Class Residential Master Metered (Apartments), Nonresidential and Cooling Tower

Water Meter Size (Per Meter)	
5/8" to 3/4"	\$15.30
Full 3/4"	\$22.95
1"	\$38.25
1 1/2"	\$76.50
2"	\$122.40
3"	\$244.80
4"	\$382.50
6"	\$765.00
8"	\$1,224.00

AN ORDINANCE: ORDAINING CHAPTER 20 (LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS), ARTICLE II (TAXATION GENERALLY), SECTION 20-22 (ANNUAL LEVY AND RATE OF TAXES), AND APPENDIX B (FEE SCHEDULE) SETTING TAX RATES ON REAL ESTATE, VEHICLES USED AS MOBILE HOMES OR OFFICES, TANGIBLE PERSONAL PROPERTY, REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS, AND SETTING UTILITY WATER AND SEWER RATES FOR TAX YEAR 2017

Flat sewer charge, account charge and fixed sewer charge per quarter where connection made to sewer system only:

Inside Town – Sewer Only Flat Charge per quarter \$87.60

Inside Town – Sewer Only Fixed Charge and Account Charge per quarter \$22.77

Outside Town – Sewer Only Flat Charge per quarter \$133.05

Outside Town – Sewer Only Fixed Charge and Account Charge per quarter \$22.77

SECTION III. All prior ordinances in conflict herewith are hereby repealed.

SECTION IV. Severability. If a court of competent jurisdiction declares any provision of this ordinance invalid, the decision shall not affect the validity of the ordinance as a whole or any remaining provisions of the Leesburg Town Code.

SECTION V. This ordinance shall be effective July 1, 2016.

PASSED this ___ day of _____, 2016.

David S. Butler, Mayor
Town of Leesburg

ATTEST:

Clerk of Council