

**Arlington County Civic Federation  
Public Revenues and Expenditures Committee  
FY2023 Real Estate Assessment and Tax Burden Resolution  
1 February 2022 DRAFT**

*Whereas* by the end of the fourth quarter in each calendar year (CY), Arlington County government can project with reasonable accuracy the level of increase in real estate assessments for the coming calendar year;

*Whereas* real estate tax bill increases in Arlington County predominantly arise from increases in the property's assessments and produce more revenue, even in years when the tax rate has remained flat or has been lowered slightly;<sup>i</sup>

*Whereas* "Arlington County has one of the highest median property taxes in the United States, and is ranked 40th of the 3,143 counties in order of median property taxes";<sup>ii</sup>

*Whereas* the average assessed value of existing "single-family" residences increased 1.8% in CY2012, 1.0% in CY2013, 5.3% in CY2014, 6.2% in CY2015, 2.8% in CY2016, 2.3% in CY2017, 3.8% in CY2018, 2.8% in CY2019, 4.2% in CY2020 and 5.6% in CY 2021 – with a cumulative increase of 47% in dollar terms over 10 years;<sup>iii</sup>

*Whereas* the "overall value of residential real estate" in Arlington has now increased another 5.8% for home assessments in CY2022;<sup>iv</sup>

*Whereas* the average single-family homeowner has seen his/her real estate tax bill (not including other taxes or fees) rise from \$4,977 in CY2012 to \$7,338 in CY2021—and has absorbed a cumulative increase, which means the average homeowner now pays \$2,361 more per year in additional taxes than were paid in 2012;<sup>v</sup>

*Whereas* in places with rising home values, rents also tend to increase—with landlords passing along tax increases to tenants in the form of higher rents<sup>vi</sup>

*Whereas* "on average, poor homeowners and renters pay more of their incomes in property taxes than do any other income group"<sup>vii</sup> and, on average, "the property tax disproportionately burdens owners of less valuable homes";<sup>viii</sup>

*Whereas* in well over 10 years, Arlington County has not lowered its tax rate sufficiently to offset successive increases in property assessments, meaning that the *effective* tax rate has increased each and every year over the past 10+ years;<sup>ix</sup>

*Whereas* increasing real estate tax bills—rising via increased assessments and/or the tax rates—increases housing costs for all Arlingtonians and makes homeownership and renting less affordable for ALL county residents, especially for those living on low or fixed incomes;<sup>x</sup>

***Therefore be it resolved*** that the Arlington County Civic Federation (ACCF) urges the Arlington County Board to include a provision in its annual budget guidance requiring to the County Manager to moderate the growth of Arlington's effective property tax increases (the combined impact of assessment increases and the tax rate) to a more sustainable level of 1% to 2% while also allowing for reasonable revenue growth.

Respectfully submitted,  
Suzanne Smith Sundburg  
ATAG Alternate Delegate  
ACCF Revenues & Expenditure Committee Member

# Arlington County Civic Federation

## Public Revenues and Expenditures Committee

### FY2023 Real Estate Assessment and Tax Burden Resolution

#### 1 February 2022 **DRAFT**

#### End Notes

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<sup>i</sup> Arlington County Board Report 33A. (Posted 02-19-2021) request to advertise hearing for proposed tax rate for CY2021 (see Attachment II): [https://arlington.granicus.com/MetaViewer.php?view\\_id=2&clip\\_id=3876&meta\\_id=201114](https://arlington.granicus.com/MetaViewer.php?view_id=2&clip_id=3876&meta_id=201114) and "BREAKING: Arlington Residential Property Values Soar (1-15-2021) <https://www.arlnow.com/2021/01/15/breaking-arlington-residential-property-values-soar/>

<sup>ii</sup> Tax-rates.org website: [http://www.tax-rates.org/virginia/arlington\\_county\\_property\\_tax](http://www.tax-rates.org/virginia/arlington_county_property_tax) [accessed 1-18-2022]

<sup>iii</sup> NOTE: "Single-family residence is based on all residential property including single family detached, semi-detached dwellings, condominiums, cooperatives, and townhouse residences." County Board Report 33A. (Posted 02-19-2021) request to advertise hearing for proposed tax rate for CY2021 (see Attachment II):

[https://arlington.granicus.com/MetaViewer.php?view\\_id=2&clip\\_id=3876&meta\\_id=201114](https://arlington.granicus.com/MetaViewer.php?view_id=2&clip_id=3876&meta_id=201114)

<sup>iv</sup> Arlington Sun Gazette, "Homeowners Could See Tax Bills Skyrocket," VOLUME 87 NO. 6 JANUARY 20-26, 2022:

[https://sungazette.news/wp-content/uploads/2022/01/Arlington-1-20-](https://sungazette.news/wp-content/uploads/2022/01/Arlington-1-20-22.pdf?utm_source=mailpoet&utm_medium=email&utm_campaign=Weekly+editions+posted)

[22.pdf?utm\\_source=mailpoet&utm\\_medium=email&utm\\_campaign=Weekly+editions+posted](https://sungazette.news/wp-content/uploads/2022/01/Arlington-1-20-22.pdf?utm_source=mailpoet&utm_medium=email&utm_campaign=Weekly+editions+posted) [accessed 1-20-2022]

<sup>v</sup> County Board Report 33A. (Posted 02-19-2021) request to advertise hearing for proposed tax rate for CY2021 (see Attachment II)

[https://arlington.granicus.com/MetaViewer.php?view\\_id=2&clip\\_id=3876&meta\\_id=201114](https://arlington.granicus.com/MetaViewer.php?view_id=2&clip_id=3876&meta_id=201114)

<sup>vi</sup> Apartment Search website, "Do Renters Pay Property Taxes?": <https://blog.apartmentsearch.com/city-living-2/do-renters-pay-property-taxes/> and ITEP "Who Pays?" (6<sup>th</sup> Edition) web page: <https://itep.org/whopays/> [accessed 1-20-2022]

<sup>vii</sup> ITEP, "Who Pays?" (6<sup>th</sup> Edition), p. 12: <https://itep.sfo2.digitaloceanspaces.com/whopays-ITEP-2018.pdf>

<sup>viii</sup> "Reassessing the Property Tax," p. 1, Christopher Berry, University of Chicago Harris School of Public Policy and the College:

[https://cpb-us-w2.wpmucdn.com/voices.uchicago.edu/dist/6/2330/files/2019/04/Berry-Reassessing-the-Property-Tax-2\\_7\\_21.pdf](https://cpb-us-w2.wpmucdn.com/voices.uchicago.edu/dist/6/2330/files/2019/04/Berry-Reassessing-the-Property-Tax-2_7_21.pdf)

<sup>ix</sup> 3-8-2021 Arlington County Public Notice of Real Property Tax Increase

<https://content.govdelivery.com/accounts/VAARLINGTON/bulletins/2c5d5a0> and County Board Report 33A. (Posted 02-19-2021) request to advertise hearing for proposed tax rate for CY2021 (see Attachment II):

[https://arlington.granicus.com/MetaViewer.php?view\\_id=2&clip\\_id=3876&meta\\_id=201114](https://arlington.granicus.com/MetaViewer.php?view_id=2&clip_id=3876&meta_id=201114)

<sup>x</sup> Who Pays? Institute on Taxation & Economic Policy: A Distributional Analysis of the Tax Systems in All 50 States (5<sup>th</sup> Edition):

<http://www.itep.org/pdf/whopaysreport.pdf> (p. 6, p. 13) and "Houses, Apartments, and Property Tax Incidence," Joint Center for Housing Studies Harvard University: <https://www.jchs.harvard.edu/sites/default/files/w05-2.pdf> and Miami Herald, "FHA move

buoys first-time buyers, but experts say more help needed in South Florida," <http://www.miamiherald.com/news/business/real-estate-news/article5650761.html> (Ron Rosen/FHA quote) [accessed 4-5-2015] and "Property Taxes and Elderly Mobility":

<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2811882/> and "Property tax burdens fall on nation's lowest-income homeowners, study finds": <https://news.uchicago.edu/story/property-tax-burdens-fall-nations-lowest-income-homeowners-study-finds>