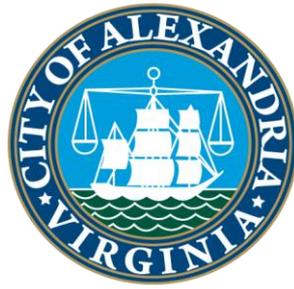


Alexandria City Academy

Session 4

April 3, 2014



Brief Overview of the Finance Department

Laura Triggs

Chief Financial Officer and Director of Finance

Kendel Taylor

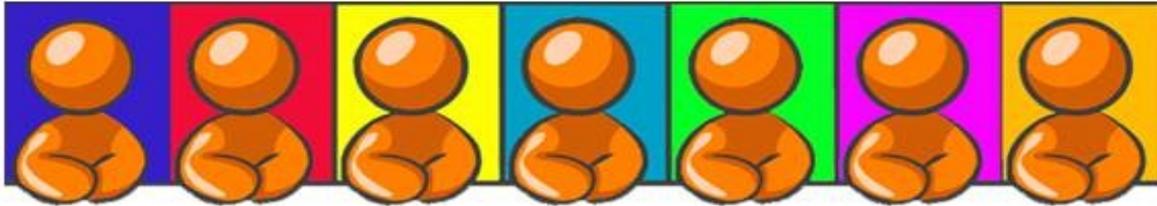
Financial Operations Engineer

Our Role: Financial Management



- ✓ Accounting
- ✓ Revenue/Treasury
- ✓ Risk Management
- ✓ Pension Administration
- ✓ AAA Bond Rating



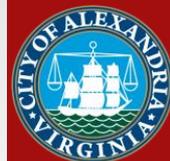


*"Taxes are what we pay for a civilized society."
– Justice Oliver Wendell Holmes.*



TAXES

Your Role: Resident



- ✓ Register
- ✓ DMV
- ✓ Decals / Parking Permits

"Ad Valorem"





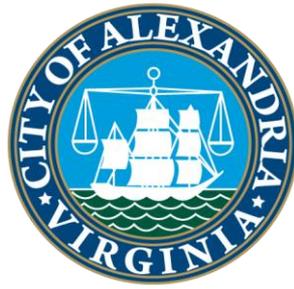
- ✓ How to Pay Taxes
- ✓ Types of Taxes
- ✓ How to Do Business with the City
- ✓ How Do We Buy?
- ✓ Register
- ✓ Attend Seminars



Questions?

Finance Department
301 King St., Room 1600
Alexandria, VA 22314
703.746.3900

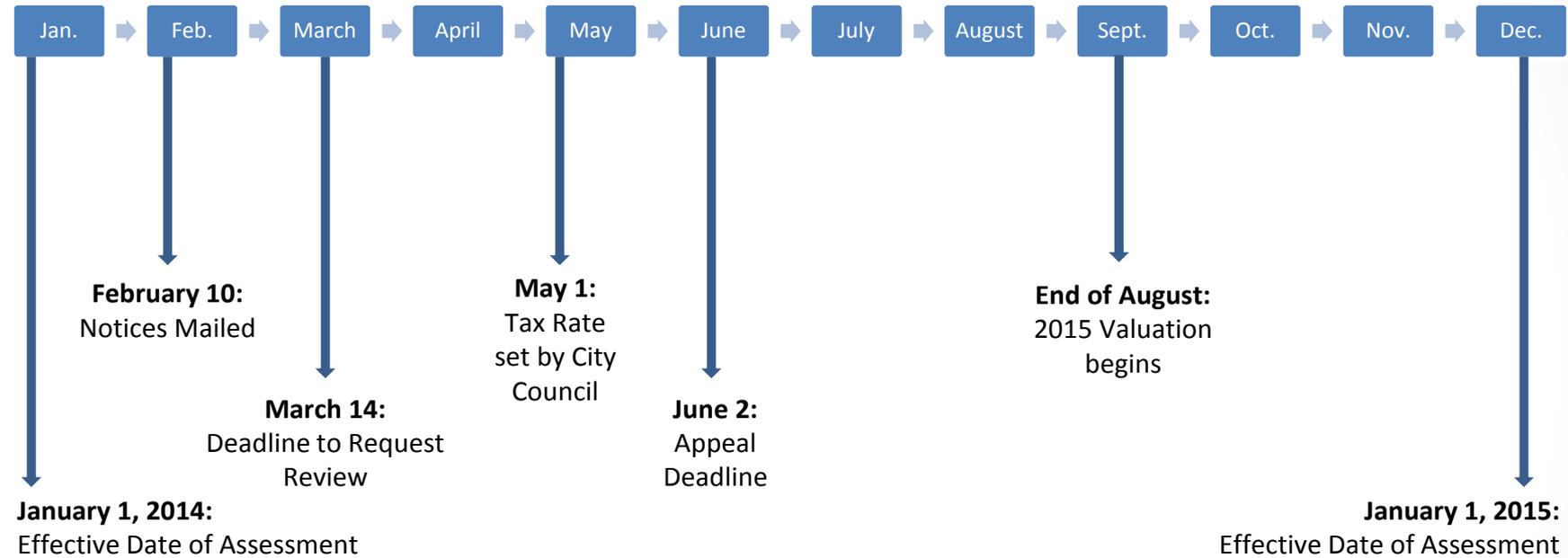
www.alexandriava.gov/Finance



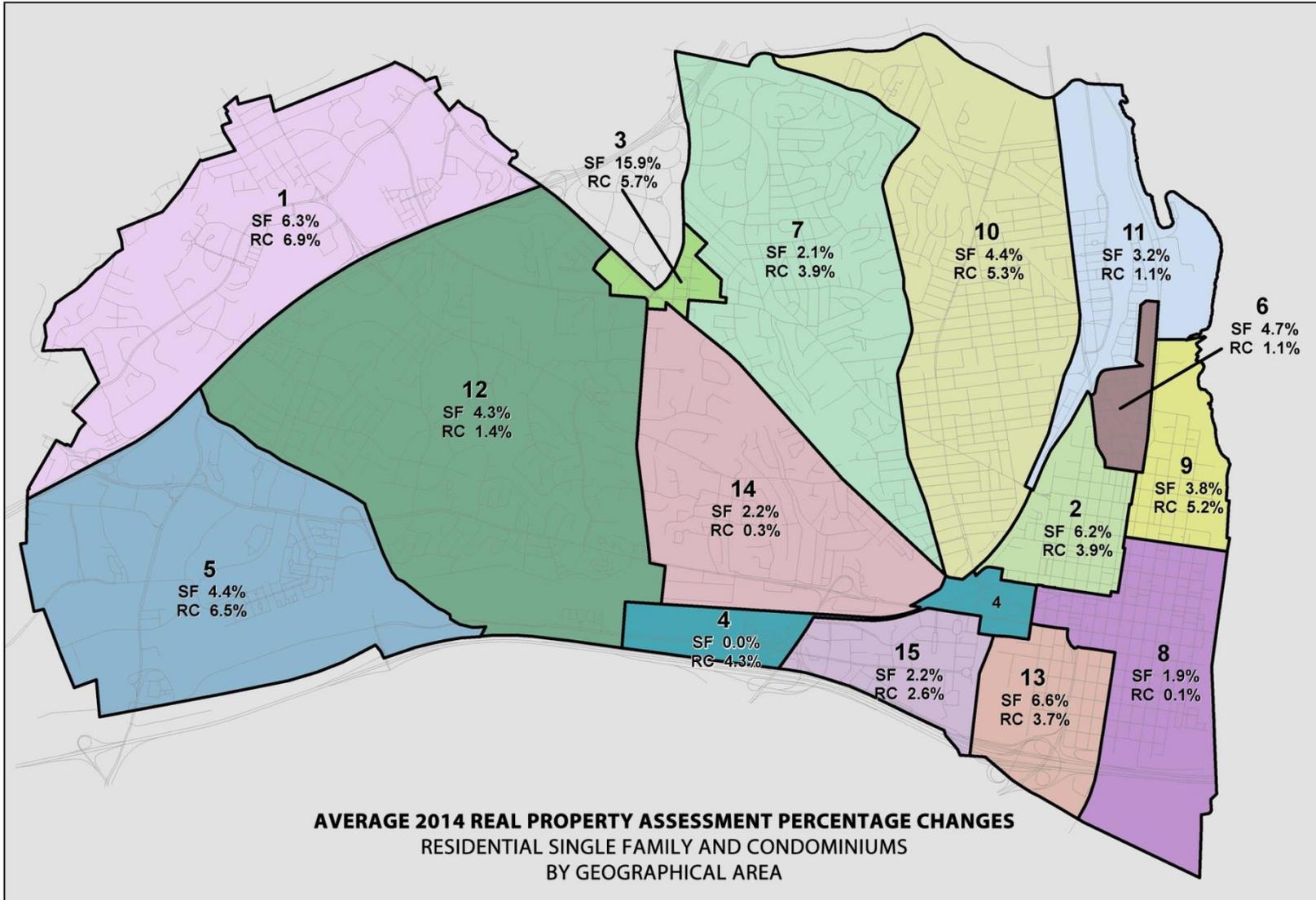
Real Estate Assessments

W. Bryan Page, Real Estate Assessor

2014 Assessment Calendar



Residential Property Value Change by SAP



**AVERAGE 2014 REAL PROPERTY ASSESSMENT PERCENTAGE CHANGES
RESIDENTIAL SINGLE FAMILY AND CONDOMINIUMS
BY GEOGRAPHICAL AREA**

Residential Property Assessment Changes by Geographic Area 2013 to 2014

Map Produced: January 2014

Legend

SF - Single Family Residential
RC - Residential Condominium

Small Area Plan

- Name
- Alexandria West
- Braddock Road Metro
- Eisenhower East
- Fairlington/Bradlee
- King St Metro/Eisenhower Av
- Landmark/Van Dom
- North Ridge/Rosemont
- Northeast
- Old Town
- Old Town North
- Potomac West
- Potomac Yard/Potomac Greens
- Seminary Hill/Strawberry Hill
- Southwest Quadrant
- Taylor Run

NOTES:
Numbers designate the geographic areas of the City that approximate the small areas developed for the Master Plan revision. The 2014 Indices of Assessment include the study group number. The first two digits of the study group number will designate the geographic area that corresponds with the map.

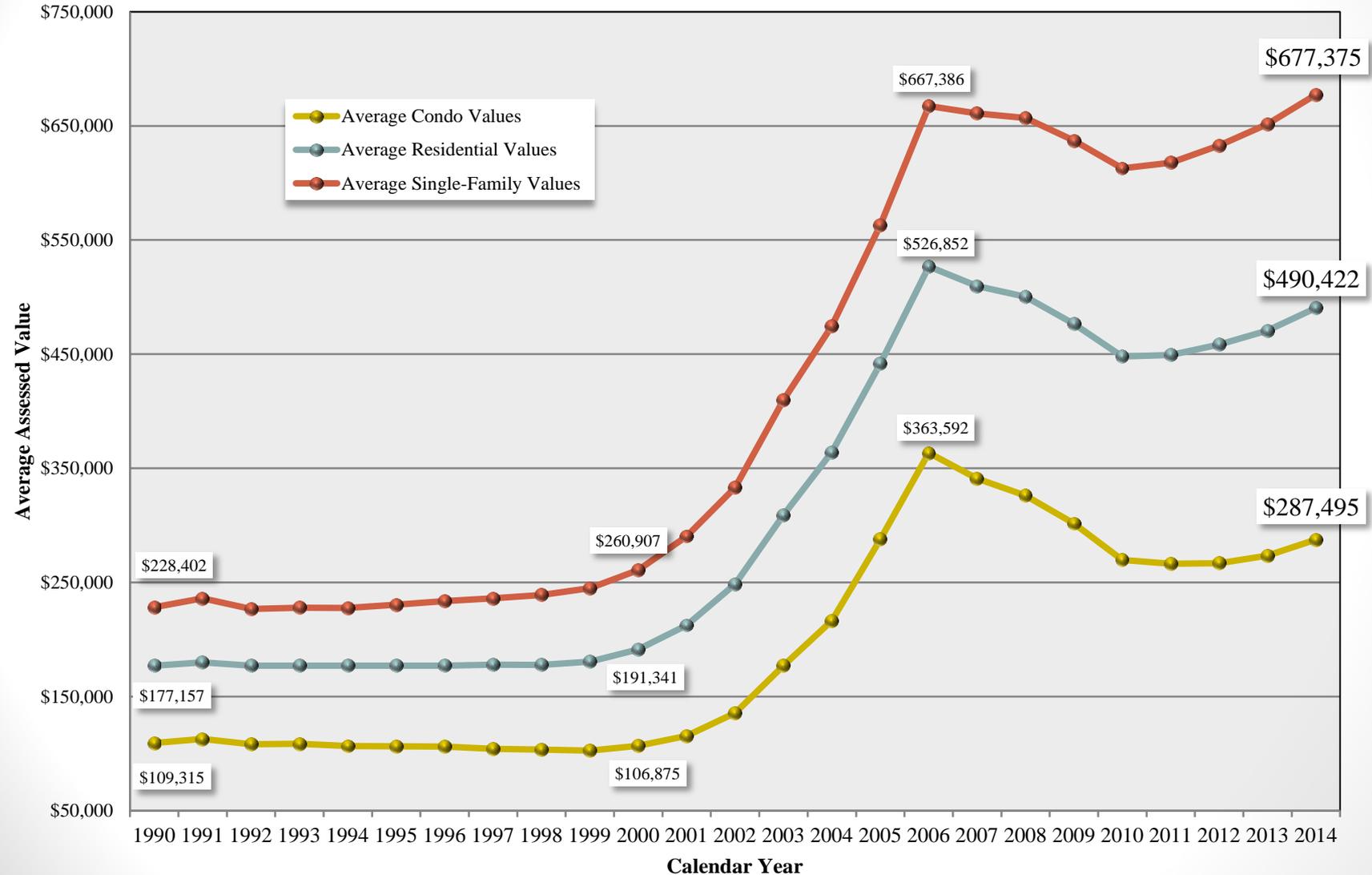
Department of Real Estate Assessments
January 2014



Maping Details:
Coordinate System: NAD83 State Plane Virginia North Projection - Lambert Conformal Conic
Map Scale: 1 inch = 1000 feet
The map provided hereunder are printed "as is" and the City expressly disclaims any warranty, title, and otherwise, accuracy, reliability, or fitness for any purpose of the maps and information and warrants for particular accuracy and fitness only for the purposes intended. The user assumes all responsibility for the use of the maps and information and the City disclaims any liability for the use or performance of the maps.

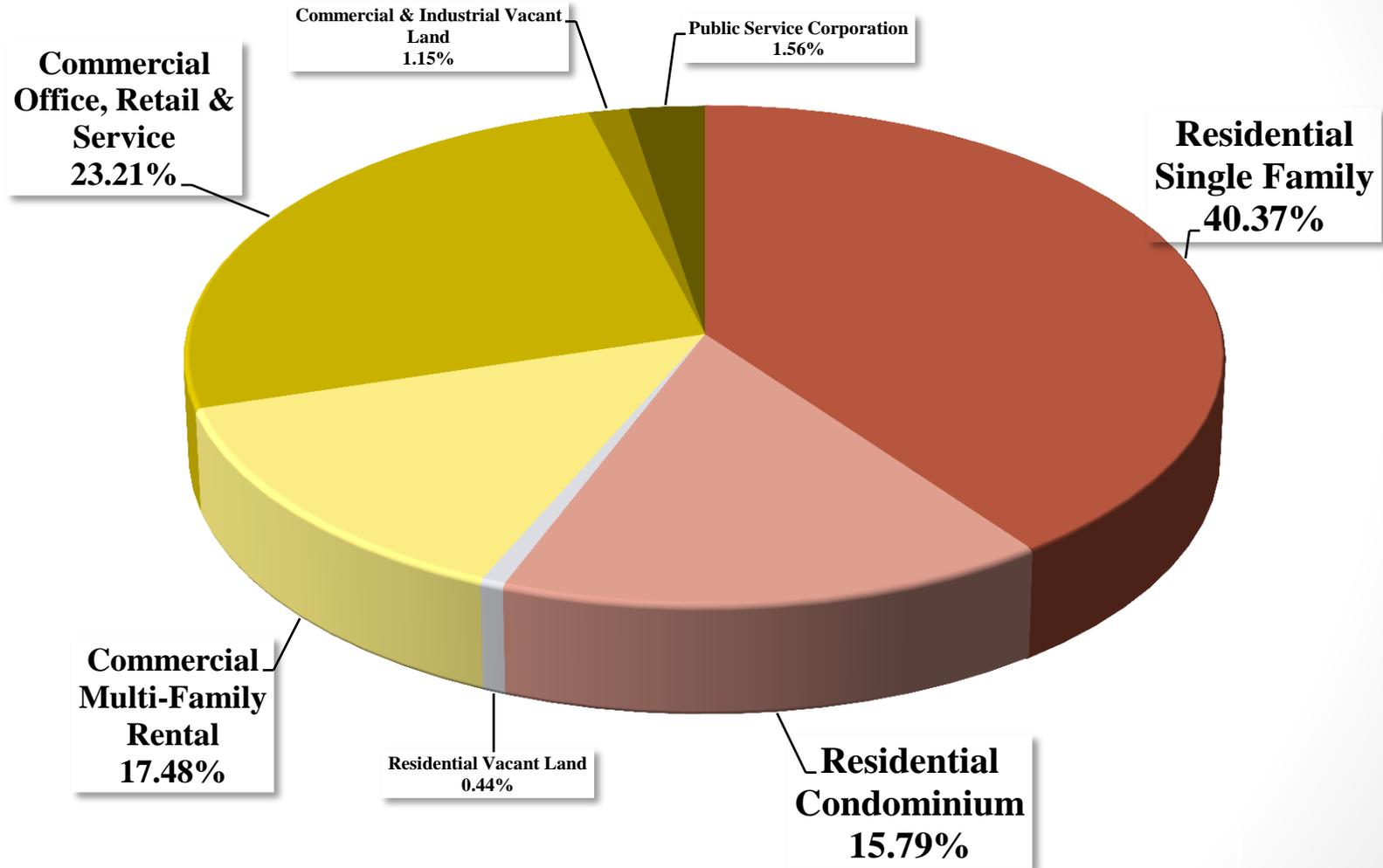


Average Residential Assessed Value 1990-2013





CY 2014 Real Estate Tax Base





Number of Reviews

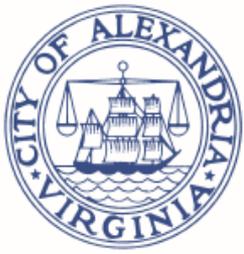
(by parcel as of August 20, 2013)

2009	2010	2011	2012	2013
638	331	290	382	434

Number of Appeals

(by case as of August 20, 2013)

2009	2010	2011	2012	2013
307	116	105	119	126



CITY OF ALEXANDRIA

DEPARTMENT OF REAL ESTATE ASSESSMENTS
 301 KING STREET, CITY HALL, ROOM 2600
 ALEXANDRIA, VIRGINIA 22314

NOTICE OF 2014 REAL ESTATE ASSESSMENT THIS IS NOT YOUR TAX BILL

WEBSITE: alexandriava.gov/realestate

ASSESSMENT

INFORMATION: 703.746.4646

REAL ESTATE TAX

INFORMATION: 703-746-3902 Option 8

REVIEW & APPEAL FORMS:

alexandriava.gov/realestate

or call 703.746.4180 to request forms.

NAME OF
 OWNER
 GUARDIAN
 OR
 TRUSTEE

NOTICE OF ASSESSMENT CHANGE

2013 ASSESSED VALUE

2014 ASSESSED VALUE

MAP NO.	BLOCK	LOT	ACCOUNT NUMBER
LAND AREA			STUDY GROUP
PROPERTY ADDRESS			

LEGAL DESCRIPTION

CLASSIFICATION OF 2014 REAL PROPERTY ASSESSMENT

	LAND	BUILDING	TOTAL
RESIDENTIAL USE			
COMMERCIAL / INDUSTRIAL USE			
2014 Total Assessment			



Real Estate Assessments

Page updated Feb 20, 2014 9:13 AM

Share RSS Print

Each year, the **Department of Real Estate Assessments** appraises each parcel of real estate in the City to assess its estimated fair market value. These values are used by the Department of Finance to bill for and collect the real estate tax, which accounts for 57 percent of the City's annual revenue.

Popular Links

- [Search Property & Sales Data](#)
- [Request a Review of your 2014 Assessment](#)
- [Online Request for Review](#)
- [Sample 2014 Notice of Assessment \(Spanish Translation\)](#)
- [2014 Assessment Insert \(Spanish Translation\)](#)
- [GIS Parcel Viewer](#)
- [View Parcel Maps](#)
- [View Property Assessment Change Maps](#)
- [Potomac Yard Special Tax District](#)

Neighboring Jurisdictions

- [Fairfax County Real Estate Assessment Information Site](#)
- [Arlington County Real Estate Assessments](#)

Important Dates in 2014

January 1	Effective date of assessments
February 10	Assessment notices mailed to property owners
February 11	2014 Real Property Assessment Information presented to City Council
February 25	City Manager presents proposed FY 2015 Budget to City Council
March 10	Budget Public Hearing
March 14	Deadline to request Review of January assessment
April 12	Public Hearing on Tax Rates
April 15	Deadline to request tax relief for the elderly and disabled
May 1	Deadline for filing 2013 Income and Expense Surveys
May 1	City Council set real estate tax
Early May	Real estate tax bills mailed to owners
June 2	Deadline to request Appeal of January assessment
June 15	Deadline to pay first half of real estate tax due, regardless of review or appeal
November 15	Deadline to pay second half of real estate tax due

QUICK LINKS

- ▶ [About the Department](#)
- ▶ [Assessment Overview](#)
- ▶ [Frequently Asked Questions](#)
- ▶ [Real Estate Assessment Review and Appeal Process](#)
- ▶ [Appeals - Rules and Procedures for Hearing](#)
- ▶ [Letters of Authorization](#)
- ▶ [Income & Expense Survey](#)
- ▶ [Management & Budget](#)
- ▶ [Property Assessment Change Maps](#)
- ▶ [Real Estate Tax Information](#)

HOW DO I...

- [Find neighborhood parks?](#)
- [Start a small business?](#)
- [Learn about new development?](#)
- [Pay my taxes or parking citation?](#)
- [Report fraud, waste and abuse?](#)
- [Speak at a City Council meeting?](#)
- [Apply for a marriage license?](#)
- [Find information for retired City employees?](#)
- [Get information about permits?](#)
- [Search property and sales data?](#)
- [Find visitor information?](#)



- Welcome and Help
- Search by Property Address
- Search by Account Number
- Search by Map Number

Real Estate Assessment Search - Welcome and Help

This site provides assessed values and other real estate assessment information from the official assessment records for all properties in the City of Alexandria.

1. To begin your search, click on one of the tabs above and follow the instructions.

2. When your results appear, click one of the following buttons:

Property Details

View ownership, sales, and assessment information for the property.

Primary Sales Comparables

CY 2013 Sales Used For Assessment are residential property sales listed by Study Group (neighborhood) that occurred during the year preceding the January 1 assessment and were likely considered by staff appraisers in determining the January 1 assessed value. These are available during review and appeal periods. In addition to foregoing, CY 2013 Sales From Comparable Study Groups are also included for most Study Groups. This table details sales that were not used as primary comparables, but were considered, and provide additional market information and support to the valuation. Calendar year 2013 and 2012 sales are displayed for most commercial property types. CY 2013 Sales From Comparable Study Groups are not provided for commercial property. Commercial property owners in need of additional information should visit the Department of Real Estate Assessments.

Recent Sales & Other Transactions

View all sales activity for CY 2014 (January 1, 2013 - December 31, 2013) or recent sales from January 1, 2014 to the present in the same Study Group as the property being viewed. Sales of commercial property are presented on a city-wide basis. Commercial property owners in need of additional information should visit the Department of Real Estate Assessments.

Tax History & Payments

Go to the Department of Finance to view current and prior year payments and delinquencies on real estate tax, refuse fees, penalties and interest, and to make payments.

Explore In Parcel Viewer

Go to the Geographic Information System (GIS), to view parcel maps, aerial photography, zoning, and other geographic information.

See a Quick Street Map

View a simple interactive map/aerial view of this parcel.

About This Information

Under [Virginia law](#), these records are public information. Display of this information on the Internet is [specifically authorized](#).

Assessments reflect the most current information available in the Department of Real Estate Assessments as of Friday each week. Tax information reflects the most current information available in the Department of Finance as of each business day. Sales data compiled from the Clerk of Circuit Court may not be available on this site for approximately 30 days after recordation. Please refer to the [Assessment Data Updates](#) page for more information.

If you believe that any data provided are inaccurate or if you have any questions about the data, we would like to hear from you. Please send feedback about tax information by email to the [Department of Finance](#) or call at 703.746.3902, or send feedback about assessment information by e-mail to the [Department of Real Estate Assessments](#) or call at 703.746.4646.

[Welcome
and Help](#)
[Search by
Property Address](#)
[Search by
Account Number](#)
[Search by
Map Number](#)

Detailed Property Description

[Return to Search Results](#)
[Real Estate Assessments Home](#)

**3901 TERRY PL,
ALEXANDRIA, VA**

[Primary Sales
Comparables](#)
[2014 Recent Sales &
Other Transactions](#)
[2013 Recent Sales &
Other Transactions](#)
[Tax History
& Payments](#)
[Print View](#)

Account Number: 27014600

Map-Block-Lot Number: 040.04-05-17

Primary Property Class: DETACHED HOUSE (100)

Study Group: 1210

General Information & Description

Owner Name:

PAULSON MATTHEW R OR STEPHANIE S

Census Tract: 2002.02

Legal Description:

LOT 30 SEC 3 SEMINARY RIDGE

Mailing Address:

3901 TERRY PLACE
ALEXANDRIA VA 22304

Census Block: 113

[Explore in Parcel Viewer](#)
[See a Quick Street Map](#)

Assessment Information

Tax Status: TAXABLE

Property owners may [request an assessment review](#) no later than March 14, 2014.

Assessment Date	Land Value	Building Value	Total Value
01/2014	\$455,635	\$494,103	\$949,738
01/2013	\$438,110	\$456,770	\$894,880
01/2012	\$438,110	\$451,061	\$889,171
01/2011	\$438,110	\$431,394	\$869,504
01/2010	\$438,110	\$426,905	\$865,015
01/2009	\$442,500	\$476,193	\$918,693
01/2008	\$442,500	\$498,202	\$940,702
01/2007	\$420,138	\$495,108	\$915,246
01/2006	\$411,900	\$485,400	\$897,300
01/2005	\$329,500	\$484,600	\$814,100

[Welcome
and Help](#)
[Search by
Property Address](#)
[Search by
Account Number](#)
[Search by
Map Number](#)
[Sales From Comparable Study Groups](#)
[Return to Search Results](#)
[Print View !\[\]\(0b0636dbae614f97346d733ac650473d_img.jpg\)](#)

Sales Used For Assessment Of

3901 TERRY PL (Study Group 1210)

Returned 8 results.

Sales from a property's Study Group were considered as the primary source used to determine current assessments; however, **other sales may have been considered** when valuing property if there were no sales available or the sales sample was limited. When sales outside of the primary Study Group were used for assessment, the criteria used for their selection included, among others, geographical proximity, property type (single-family vs. townhouse, e.g.), and price range. Please call the Department of Real Estate Assessments if you would like additional information about the sales used for your assessment.

Click column name to sort by that column.

Property Address	Map-Block-Lot	Building SQFT	2014 Assessment	Sale Date	Sale Code	Sale Price	Study Group
1001 ST STEPHENS RD	040.03-05-32	2830	\$886,647	07-09-2013	A	\$915,000	1210
3901 TERRY PL	040.04-05-17	2923	\$949,738	06-14-2013	A	\$900,000	1210
4118 FT WORTH PL	050.02-03-06	3324	\$1,051,111	08-23-2013	A	\$1,180,000	1210
4117 FT WORTH PL	050.02-03-61	2760	\$826,068	08-28-2013	A	\$820,000	1210
4108 N GARLAND ST	050.02-03-44	2849	\$974,023	03-28-2013	A	\$1,005,000	1210
4001 HARRIS PL	050.01-02-08	2241	\$805,399	12-31-2013	E	\$722,000	1210
4004 SHARP PL	040.03-02-15	3256	\$1,240,259	05-28-2013	A	\$1,350,000	1210
4010 FT WORTH AV	050.01-01-05	2430	\$758,331	12-20-2013	A	\$792,500	1210

[Welcome and Help](#)
[Search by Property Address](#)
[Search by Account Number](#)
[Search by Map Number](#)
[Return to Search Results](#)
[Print View !\[\]\(b0ba827d2a487ec829cbd8e604d56e0e_img.jpg\)](#)

Sales From Comparable Study Groups

3901 TERRY PL (Study Group 1210)

Returned 8 results.

The comparable sales displayed below were not used as primary value indicators, but were considered as additional market information in the valuation of your property. These **sales are not intended to represent** direct comparability, but to provide additional support to the valuation.

Click column name to sort by that column.

Property Address	Map-Block-Lot	Building SQFT	2014 Assessment	Sale Date	Sale Code	Sale Price	Study Group
1201 ST STEPHENS RD	040.02-04-33	1720	\$737,146	09-30-2013	A	\$800,000	1212
1118 N GAILLARD ST	040.01-01-10	2848	\$872,583	08-08-2013	A	\$939,000	1213
1704 STONEBRIDGE RD	030.02-02-14	2568	\$732,682	02-11-2013	A	\$780,000	1212
1802 HARE CT	030.02-07-07	4119	\$918,380	03-15-2013	A	\$925,000	1212
2210 FORT WARD PL	021.01-04-21	2780	\$768,086	01-29-2013	A	\$760,000	1208
4009 ELLICOTT ST	021.03-03-18	2812	\$824,920	04-18-2013	A	\$875,000	1208
1603 IVANHOE CT	030.04-07-38	2860	\$803,270	05-17-2013	A	\$830,000	1213
206 N QUAKER LA	061.01-01-20	3678	\$1,126,277	08-22-2013	A	\$1,135,000	1213

SALES CODES

VERIFIED - valid sales

- A no disqualifying circumstances
- B purchased by adjacent owner
- C actual consideration differs from deed
- E while related partnership, sale/lease back, etc.- independent appraisal was prepared for value consideration
- F pending verification
- G multi-lot sale
- H land sale
- I condominium sale where the number of parking spaces sold is different than number assessed
- LK like kind exchange

VERIFIED - invalid sale

- J to relative or related business
- K buyer was tenant under lease agreement
- L exchange of properties
- M foreclosure
- MB financial institution or deed in lieu of foreclosure
- MS short sale
- N divorce decree or duress
- O seller assisted financing is major influence
- OC City-assisted financing - affordable
- P will transferring property - no consideration
- Q miscellaneous (does not fit definition in any other category)
- R re-recorded deed



Questions?

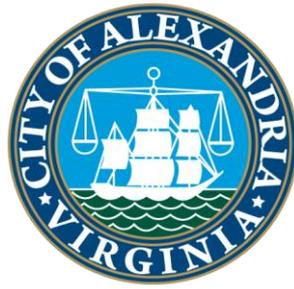
Real Estate Assessments

301 King St., Room 2600

Alexandria, VA 22314

703.746.4646

www.alexandriava.gov/RealEstate



Office of Management & Budget

Nelsie L. Smith, Director

What is the City budget?



The City's budget is the documentation of the **financial, policy, and service decisions** that City Council has authorized for the fiscal year. It contains some of the best sources of information on **city governmental programs, and key financial information** for policy makers, managers, and residents.



Why do we have a City budget?



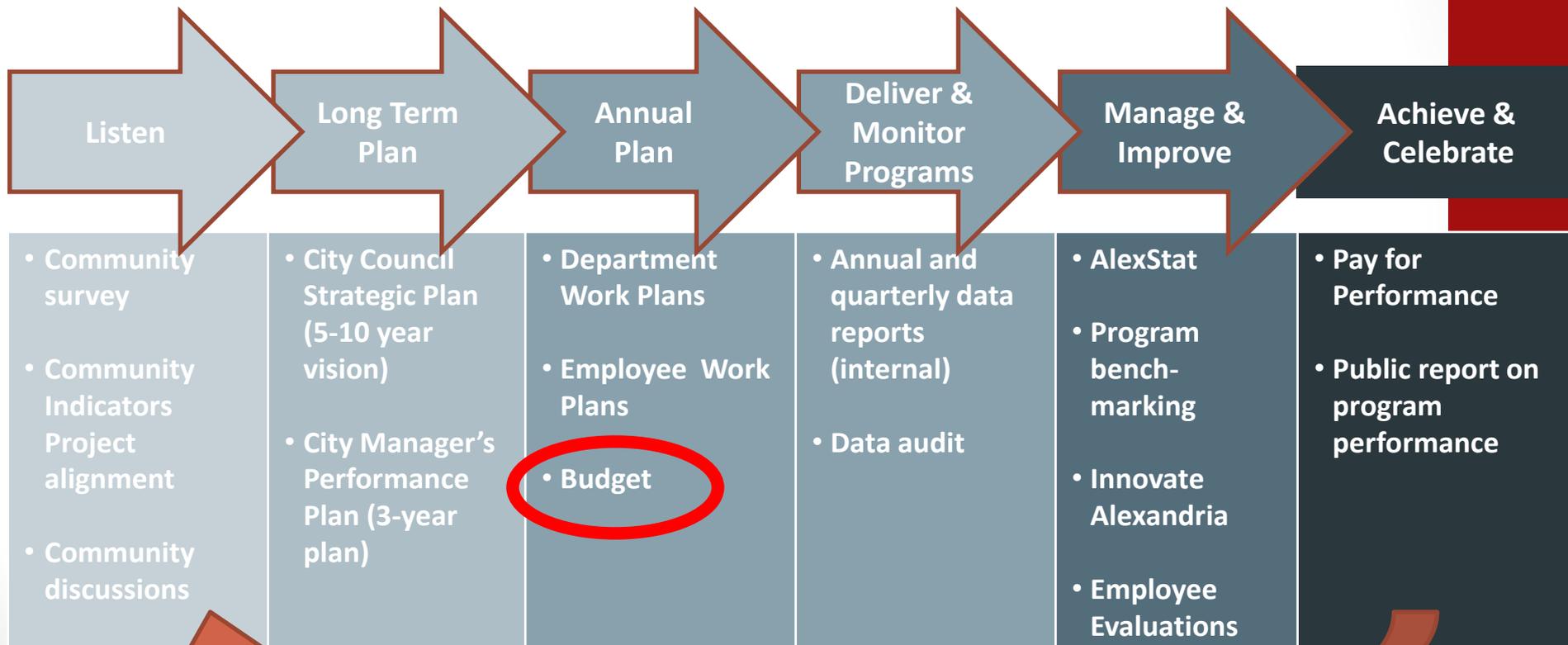
- Each fiscal year (July 1 to June 30) the City **cannot spend more than it takes from revenues**. We must balance our books, and cannot borrow to cover any shortcomings.
- The budget serves as the documentation of projected revenues, and the **plan** on how to spend those revenues so that at the end of the fiscal year, we are balanced.
- It includes:
 - ✓ **Financial Decisions.** Estimate of the costs incurred if programs are carried out as planned, and the public/private revenues available to finance them.
 - ✓ **Policy Decisions.** Decisions on how to prioritize and allocate resources.
 - ✓ **Service Decisions.** Describes the services (or Lines of Business) carried out by each departmental program.



How do we budget in the City?



- Developing the budget is a key component of the City's performance management system, **Results Alexandria**.



What is the budget development cycle?



Departments by Focus Area



 Accountable, Effective & Well-Managed Government	 Healthy & Thriving Residents	 Livable, Green & Prospering City	 Safe, Secure & Just Community
City Attorney	Community and Human Services	Code Administration	18th Circuit Court
City Clerk and Clerk of Council	Health	Economic Development	18th General District Court
City Council	Other Health Activities	Housing	Clerk of Circuit Court
City Manager	Library	Historic Alexandria	Commonwealth's Attorney
Communications/Public Information	Recreation and Culture	Planning & Zoning	Court Services Unit
Finance	Alexandria City Public Schools	Project Implementation	Emergency Communications
General Services		Transportation/Environmental Services	Fire
Human Resources		Transit Subsidies	Human Rights
Information Technology Services			Juvenile and Domestic Relations District Court
Performance and Accountability			Law Library
Non-Departmental			Other Public Safety and Justice Programs
Management and Budget			Police
			Registrar of Voters
			Sheriff

Key Budget Development Dates



Monday, March 3, 2014	Work Session: Five-Year Financial Planning Model; Revenues; Compensation
Monday, March 10, 2014	City Council Special Public Hearing: FY 2015 Budget
Tuesday, March 11, 2014	City Council Legislative Meeting: Introduce Tax Rate Ordinances
Wednesday, March 12, 2014	Work Session: Livable, Green and Prospering Focus Area
Monday, March 17, 2014	Public Town Hall Meeting at Beatley Library
Tuesday, March 18, 2014	Work Session: Healthy and Thriving Residents Focus Area
Wednesday, March 26, 2014	Work Session: Safe, Secure, and Just Community Focus Area
Wednesday, April 2, 2014	Work Session: Accountable, Effective and Well-Managed Government Focus Area
Thursday, April 10, 2014	Work Session: Capital Improvement Plan
Saturday, April 12, 2014	City Council Public Hearing: Tax Rate Ordinances
Monday, April 21, 2014	Work Session: Preliminary Add/Delete
Thursday, April 24, 2014	Work Session: BFAAC and Tax Reform Task Force
Monday, April 28, 2014	Work Session: Final Add/Delete
Thursday, May 1, 2014	FY 2015 Budget Adoption



How do you decide who gets what?

- **Align** to City Strategic Plan & City Manager Performance Plan
 - Get the resources to the services that advance our goals

- **Prioritize**
 - Existing assets/core programs
 - Skilled workforce
 - Vulnerable populations
 - External agency complementary functions

 - **Service level adjustments**
 - Ebb and flow of resident demand

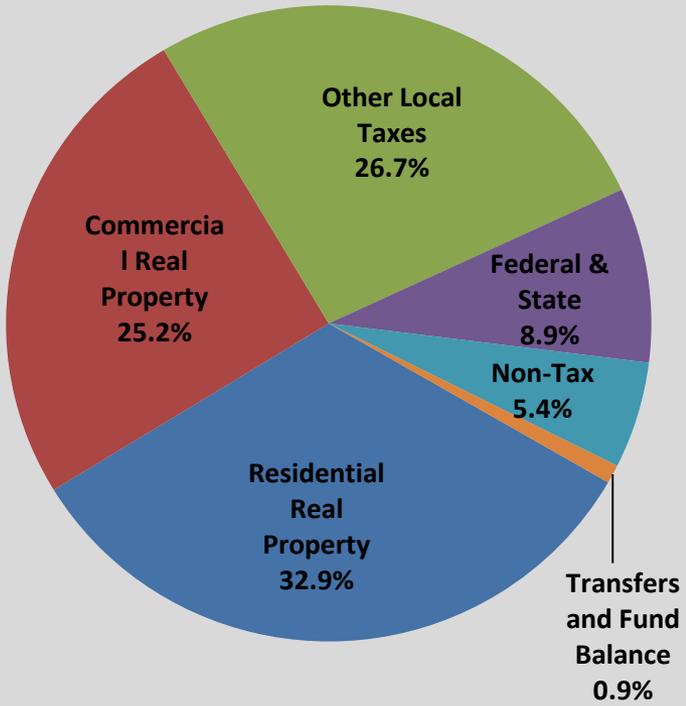
- **Performance**
 - Services that get the most bang for our buck
 - Enterprise-wide solutions

What is your government supposed to provide? And at what level?

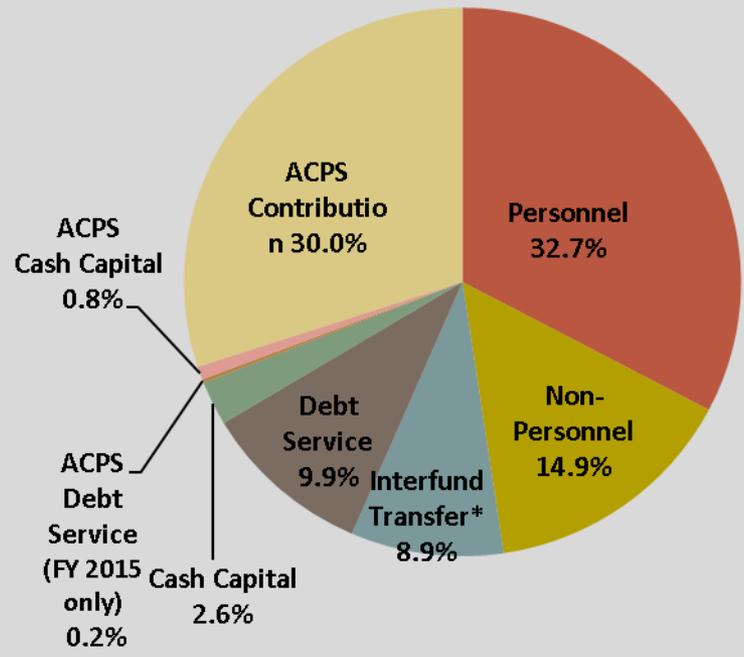
Proposed FY 2015 Budget = \$634.8M



REVENUE OVERVIEW



EXPENDITURE OVERVIEW



*Includes transfer to DASH; Library; DCHS Transfer to Special Revenue Fund; and other miscellaneous transfers

FY 2015 Budget by Focus Area

Accountable, Effective, & Well-Managed

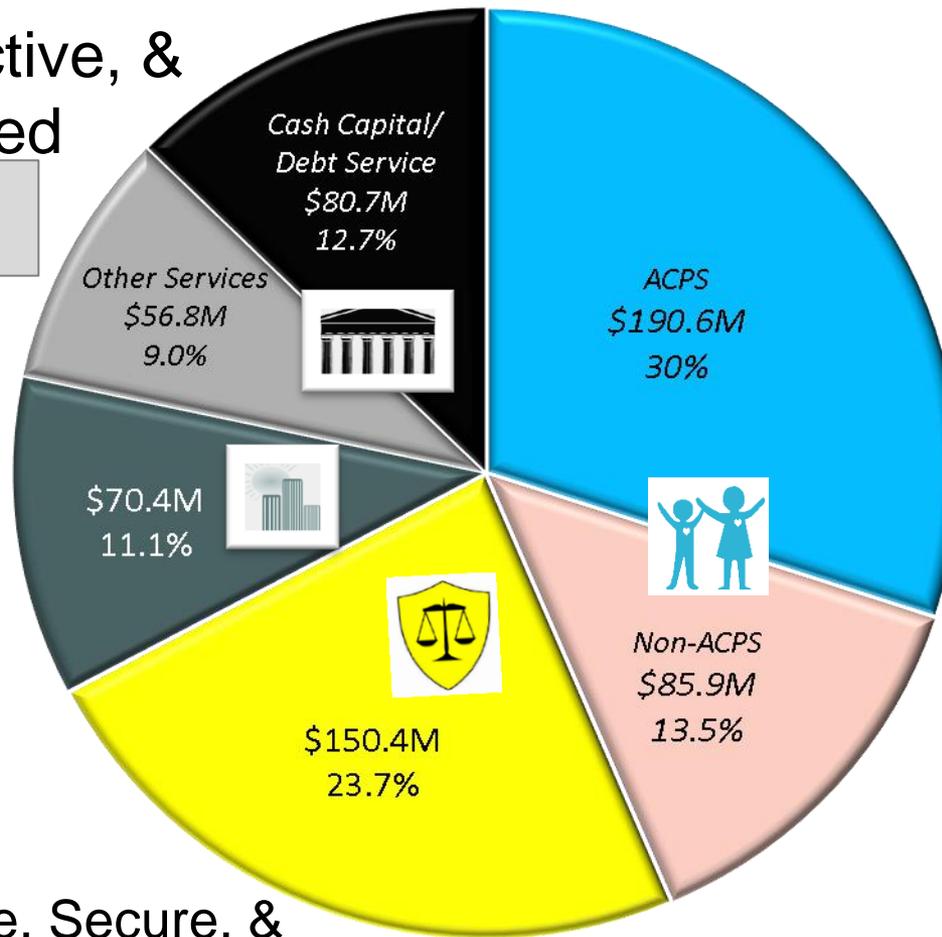
This Focus Area includes Cash Capital /Debt Service for ACPS = \$6.2M

Livable, Green, & Prospering City

This Focus Area includes Cash Capital /Debt Service for Transportation = \$3.8M

Safe, Secure, & Just Community

This Focus Area includes Cash Capital /Debt Service for Fire Equipment = \$1.2M

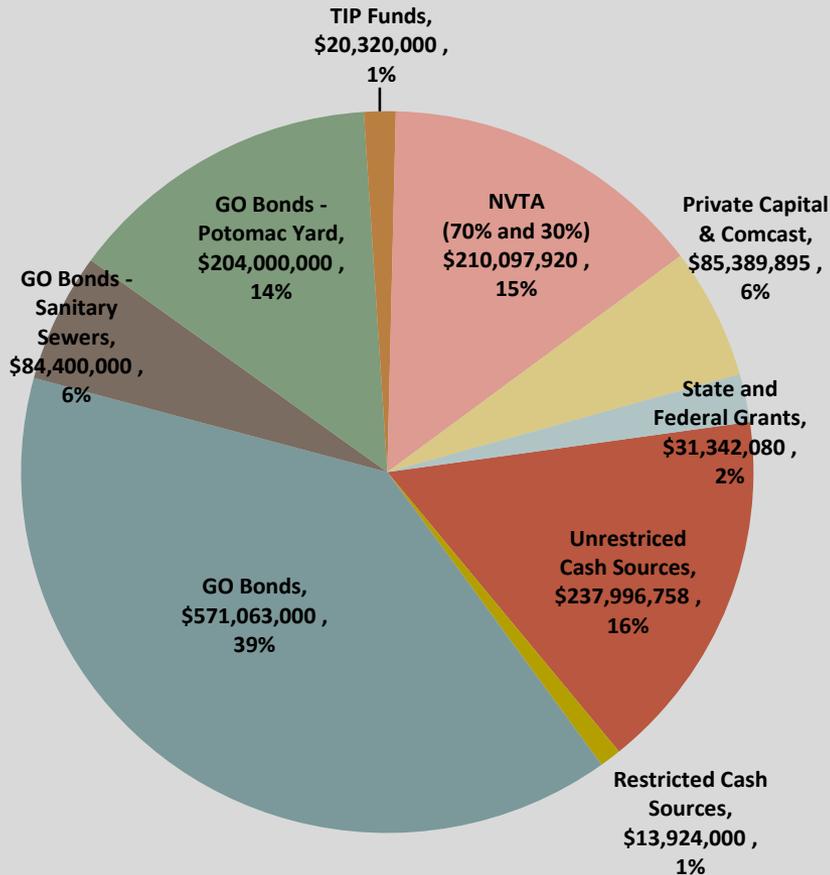


Healthy & Thriving Residents

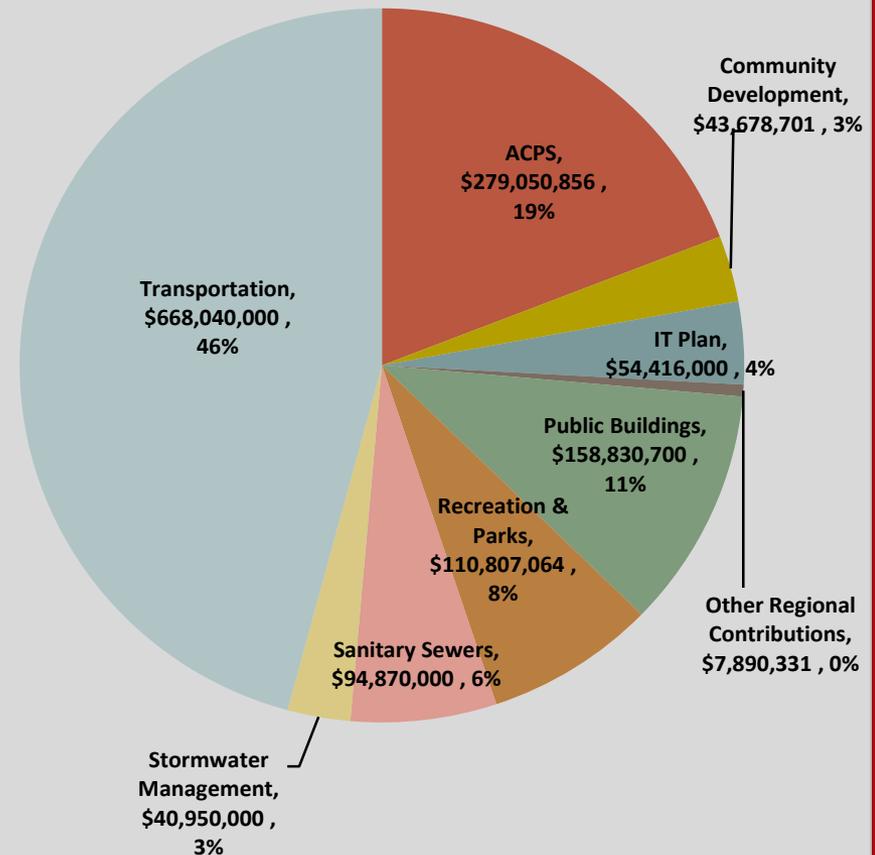
CIP Overview



Proposed FY 2015 - 2024 CIP - All Revenues
\$1.459 Billion



Proposed FY 2015 - 2024 CIP - All Expenditures
\$1.459 Billion





Questions?

Office of Management and Budget

301 King St., Room 3400

Alexandria, VA 22314

703.746.3737

www.alexandriava.gov/Budget