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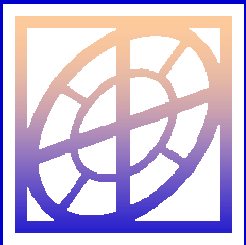
Connecting Tax Policies and Taxing Districts With Your Comprehensive Plan

Presented by:

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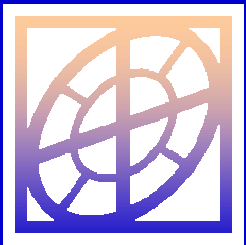
Growth Requires MONEY for Community Improvements

Money from the Developer

- Proffers
- Impact Fees
- Donations of Land

Public Money to Encourage Development

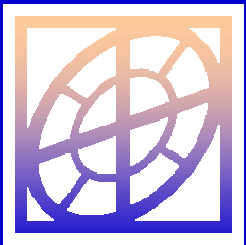
- Economic Development Incentives
- Tax Incentives
- Special Taxing Districts
- Enterprise Zones



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Smart Growth Is

- Growth that is planned
- Allows development that can be sustained
- Requires services that can be provided without new tax dollars
- Is integrated into pattern of existing growth
- Is compatible with Comprehensive Plan

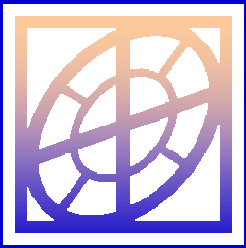


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New Growth Should Generate New \$\$\$

Costs of improvements now and in the future should be recovered

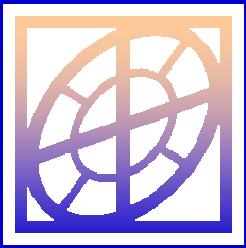
- Taxes + User Fees
- Taxes + User Fees + Proffers Cover Costs
- Taxes + User Fees + Proffers + Impact Fees



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Proffers/Impact Fee What Is The Difference?

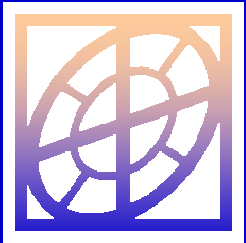
- Proffers are voluntarily offered by the developer
- Proffers may be for all types of improvements and/or cash
- Impact fees are imposed
- Impact fees are for roads



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Proffers – Offered as Part of Rezoning

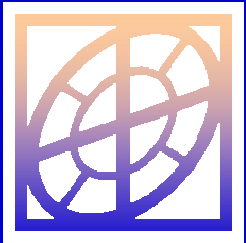
- Must have a reasonable relation to the rezoning
- Must be related to the physical development or physical operation of the property
- Must be in conformity with the Comprehensive Plan
- Can not be for off-site improvements
- In high growth (5%) jurisdiction cash as well as improvements may be proffered
- A Proffer Policy is recommended and improvements proffered should be in the Comprehensive and CIP Plans



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When Needs Are Not Universal, Special Taxing Districts May Be Created

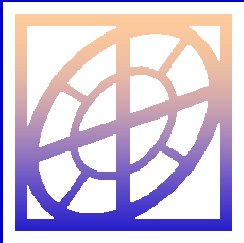
A taxing district is a defined area of land on which special taxes (earmarked funds) are being levied. Some districts may be contained within a single political subdivision, others transcend several jurisdictions.



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There Are Many Special Taxing Districts in the *Code of Virginia*:

- Community Development Authorities (152-5152 *et seq*)
- Water and Waste Authorities (152-5100 *et seq*) (Public Service Authorities)
- Service Districts (152-2400 *et seq*)
- Sanitary Districts (*et seq*)
- Transportation Districts (152- 4500 *et seq*; 152-4829)
- And More (eg mosquito control districts)



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Questions on Land Use?

Contact

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