

Subject: TRS - Dog License Tax

**FY 2016 Proposed Budget
Budget Work Session Follow-up**

April 6, 2015

This is a follow up response to the question posed by Mr. Vihstadt at the Courts and Constitutionals' work session on March 18, 2015, regarding the dog license tax.

The County Board sets the dog license tax by ordinance (Arlington County Code § 2-12.B), subject to a maximum rate of \$10.00 per year prescribed by state law (Virginia Code § 3.2-6528). Arlington's current license tax is \$10.00 per year and \$25.00 for a three-year license. The current rates were established in 1986. In FY 2014, revenues from the dog license tax totaled \$59,664.