



County of Fairfax, Virginia

Supervisor Pat Herrity

Board Matter

May 19th, 2026

Discussion on Administration of a Tax Rebate

Background: In this past budget cycle, I asked staff what our Board would need to have in place to provide tax relief to residents in the form of a tax rebate. This is the response from our staff:

“If the County reports a surplus of real or personal property tax revenues in a fiscal year, it may develop a method to return such surplus revenues to taxpayers that were assessed taxes during that year. Va. Code § 15.2-2511.1. The County would need to adopt an ordinance that sets forth the method for returning such surplus revenue. While the statute includes certain requirements that must be met, it allows the County to develop a feasible method to implement this practice. The City of Richmond, Louisa County, and Henrico County have adopted ordinances to implement such a rebate and a review of their method may be of assistance in this area. Implementing a rebate program would be administratively complex and would require various system enhancements. The Department of Tax Administration, the Department of Information Technology, and the Department of Finance would need to allocate resources and personnel to manage the program, determine eligibility, and issue rebate checks. The cost of implementing and managing a potential rebate program should be carefully considered to ensure it is cost-effective.”

I think it would be prudent for the Board to have a discussion on the various administration options, pros, cons and cost of an ordinance to provide tax rebates should the opportunity arise in future budgets and carryover discussions. As we work to move more of the critical maintenance funding and IT budget needs into the base budget, we will hopefully reach a point where we can return some of the taxpayers’ funds to them. It would be a shame to have the funds available for a rebate without a mechanism in place to administer them.

Motion: Therefore, Mister Chairman, without objection, I ask that the Board direct staff to identify what would be necessary to administer a tax rebate, including consideration of the various administration options, personnel and operational costs, pros, cons and cost of an ordinance to provide tax rebates. The Board should have a discussion at a future Budget Committee meeting on this item to decide whether to develop an ordinance to allow for the option to provide tax rebates in the future.