



***Notice of 2026 Real Estate Assessment***

January 01, 2026

SMITH JAMES LEE JR TR ET AL  
SMITH ROBIN LYNN TR ET AL  
3535 N OHIO ST  
ARLINGTON VA 22207

**THIS IS NOT A BILL**

**RPC Number:** 02008024  
**Property Address:** 3539 N OHIO ST  
**Legal Description:** LT 8 SEC 2

**Neighborhood:** 501002

| Description                          | Land      | Building  | Total       | Rate   | Taxes \$    | Tax % Change |
|--------------------------------------|-----------|-----------|-------------|--------|-------------|--------------|
| <b>2026 Value</b><br>Residential Use | \$933,000 | \$193,500 | \$1,126,500 | TBD    | TBD         | TBD          |
| <b>2025 Value</b><br>Residential Use | \$916,500 | \$180,800 | \$1,097,300 | .01033 | \$11,335.10 | 4.24%        |
| <b>2024 Value</b><br>Residential Use | \$866,500 | \$186,200 | \$1,052,700 | .01033 | \$10,874.38 | 2.92 %       |

This is notice of the January 1, 2026, assessed value of the above property. The assessment represents our estimate of 100% of the fair market value. Certain properties may be subject to additional real estate tax rates adopted by the Arlington County Board.

**REAL ESTATE TAXES**

The tax rate that will apply to the new assessed value has not been established. The Arlington County Board will hold a public hearing on the 2026 real estate tax rates on March 26, 2026, at 6:30 p.m. 2100 Clarendon Blvd. Arlington, VA 22201 Suite 307. The County Board will adopt the 2026 real estate tax rates on April 18, 2026. The adopted rates determine the amount of taxes levied for the year. Real estate taxes are billed by the Arlington County Treasurer in two installments (due June 15 and October 5). If you request a review by the Department of Real Estate Assessments or appeal to the Board of Equalization, the date taxes are due does not change.

The total assessed value of all real property in Arlington County, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of all real property by 0.9 percent. Individual property values may, however, change at a percentage greater than or less than the above percentage. The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be a tax rate of .010237.

Real estate assessments, property information, parcel maps, review, and appeal forms are available at:  
<https://www.arlingtonva.us/Government/Topics/Real-Estate>

**PLEASE SEE NEXT PAGE FOR IMPORTANT INFORMATION**

**Questions about your assessment? Contact the Department of Real Estate Assessments**

**Monday through Friday, 8 a.m. to 5 p.m.**

Note: For an in-person appointment please contact an appraiser via telephone or email address.

**Phone -703-228-3920**

**Email - [assessments@arlingtonva.us](mailto:assessments@arlingtonva.us)**

***Appraisers are available to discuss your property's assessed value. Please refer to the RPC number and neighborhood number on the front of the notice when contacting the Department.***

**DEPARTMENT ASSESSMENT REVIEWS & BOARD OF EQUALIZATION APPEALS**

Property owners may request that an appraiser review an assessment by filing an Application for Review.

The Application must be delivered, postmarked, or filed online before midnight on **March 2, 2026**.

Property owners who are not satisfied with the Assessment Review may appeal to the Board of Equalization. Applications for appeal must be delivered, postmarked, or filed online before midnight on **April 15, 2026**. Assessment review & appeal forms may be submitted online at:

<https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments/Online-Appeal-Applications>

**VETERANS & MEMBERS OF THE ARMED FORCES EXEMPTIONS**

**Disabled Veterans or Surviving Spouses**

The real property of any veteran with a 100-percent service-connected, permanent, and total disability may be exempt from taxation. This also extends to the surviving spouse of a veteran who died on or after January 1, 2011.

**Members of the Armed Forces Killed in the Line of Duty**

The real property of the spouse of a member of the armed forces killed in action may be exempt from taxation. The exemption applies only to taxes levied on or after January 1, 2015, and if the spouse has not remarried. For more information on exemptions go to:

<https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Exemptions>

**REAL ESTATE TAX RELIEF**

***You may be eligible for real estate tax relief if:***

The property in Arlington is your sole residence, and you are at least 65 years of age or totally and permanently disabled, and your annual income and your assets fall within certain limits.

Eligible homeowners receive a full exemption, partial exemption, and/or deferral based on their income and assets. Forms and asset/income limit information for 2026 will be available in February. For more information or an application, call 703-228-1350 or go to:

<https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Real-Estate-Tax-Relief>

If you are not the property owner, Section 58.1-3330 of the Code of Virginia requires that you forward this notice to the owner immediately or return the notice to the Department of Real Estate Assessments (2100 Clarendon Boulevard, Suite 502, Arlington, VA 22201). To change your mailing address, complete the online Mailing Address Change Form at: <https://www.arlingtonva.us/Government/Topics/Real-Estate/Forms>

**All forms, applications, and answers to frequently asked questions about assessments, the valuation process, exemptions, and more can be found at:**

**<https://www.arlingtonva.us/Government/Topics/Real-Estate/faqs>**

**or by scanning this QR code on your smartphone.**

