

#19 - Property Tax Rates –Does not require 9 affirmative votes

Resolution No.: \_\_\_\_\_  
 Introduced: May 27, 2010  
 Adopted: \_\_\_\_\_

**COUNTY COUNCIL  
 FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

**SUBJECT:** Tax Levy Resolution - Fiscal Year 2011 (FY 2011)

**Action**

The County Council for Montgomery County, Maryland approves the following resolution:

1. In accordance with Chapters 14 and 52 of the County Code and the Tax-Property Article of the Maryland Code, the Council sets the following tax rates and other charges on all assessable real and personal property for FY 2011. The rates are in dollars per \$100 of assessed value. In accordance with the Tax-Property Article, the tax rate for personal property is 2.5 times the tax rate for real property.

<b>DISTRICT or AREA</b>	<b>FOR THE USE OF:</b>	<b>Rate in \$ per \$100</b>	
		<b>Real</b>	<b>Personal</b>
Montgomery County			
	General County, MCPS, and Montgomery College	0.699	1.747
<b><u>Special Districts</u></b>			
Washington Suburban Transit	County - for mass transit facilities and services, including administrative expenses of Washington Suburban Transit Commission	0.037	0.092
Fire Tax	County	0.097	0.242
Recreation	County	0.018	0.045
Storm Drainage	County	0.003	0.007
Sanitary	WSSC Front Foot Benefit Charges	WSSC estimate	

**Urban Districts**

		<b>Rate in \$ per \$100</b>	
		<b>Real</b>	<b>Personal</b>
Bethesda	County	0.012	0.030
Silver Spring	County	0.024	0.060
Wheaton	County	0.030	0.075

**Noise Abatement Districts**

Bradley	County	0.080	0.200
Cabin John	County	0.080	0.200

**Parking Lot Districts**

1. On property used for commercial or industrial purposes

Bethesda	County	0.104	0.260
Montgomery Hills	County	0.240	0.600
Silver Spring	County	0.317	0.792
Wheaton	County	0.240	0.600

2. On property zoned or recommended for commercial or industrial purposes, but not so used

Bethesda	County	0.052	0.130
Montgomery Hills	County	0.120	0.300
Silver Spring	County	0.158	0.395
Wheaton	County	0.120	0.300

**Maryland-National Capital Park & Planning Commission in Montgomery County**

				Rate in \$ per \$100	
				Real	Personal
Montgomery County	I. Advance Land Acquisition Revolving Fund			0.001	0.003
Metropolitan District					
	II. Park Fund			Real	Personal
	Mandatory			0.036	0.090
	Maintenance			0.008	0.020
	Discretionary			0.002	0.005
	Total Metropolitan District Tax Rate				0.046 0.115
Regional District					
	III. Administration Fund				
	Mandatory			0.012	0.030
	Discretionary			0.002	0.005
	Total Regional District Tax Rate				0.014 0.035

**Special Taxing Districts**

Battery Park	Citizens Association	0.050	0.125
Oakmont	Citizens' Committee	0.040	0.100
Village of Drummond	Citizens' Committee	0.048	0.120
Village of Friendship Heights	Village Council	0.040	0.040

**Development Districts**

Kingsview Village Center Development District special tax: \$0.079 per \$100 of assessed value.

Kingsview Village Center Development District special benefit assessment: \$174.54 per Equivalent Dwelling Unit.

West Germantown Development District special tax: \$0.163 per \$100 of assessed value.

West Germantown Development District special benefit assessment: \$990.16 per Equivalent Dwelling Unit.

2. Section 305 of the County Charter requires 9 affirmative votes if the property tax revenue in FY 2011 from real property that existed in FY 2010 (with certain exceptions listed in Section 305) increases more than the rate of inflation. The property tax levied under this resolution will result in a revenue increase that does not exceed the rate of inflation. Therefore, 9 affirmative votes are not required to adopt this resolution.
  
3. For the State, the Council sets the following tax rates on all assessable real property in Montgomery County for FY 2011. The rates are expressed in dollars per \$100 of assessed value.

On the real property of public utilities	\$0.280
On all other real property	\$0.112
  
4. Section 310 of the Charter limits the target reserve in the General Fund planned for the end of FY 2011 to a maximum of 5% of the revenue in the General Fund in FY 2010. The Office of Management and Budget estimates that revenue in the General Fund in FY 2010 will be \$2,503.1 million, and 5% of this is \$125.2 million. The target reserve in the General Fund planned for the end of FY 2011 does not exceed the Charter limit.
  
5. The constant yield tax rate requirement applies only to the General Fund tax rate for real property. The State calculated this rate to be \$0.6811 for FY 2011. The Council sets the General Fund rate at \$0.699 for FY 2011. Since the rate the Council sets for the General Fund exceeds the constant yield tax rate, the Council was required to have previously informed the public and to have held a public hearing to give the public a chance to comment. On April 6, 2010, in Resolution 16-1301, the Council stated its intent to consider a General Fund rate of \$0.717, which exceeds the constant yield tax rate. The Council placed an advertisement of this intent in a newspaper of general circulation, and the Council held the public hearing on April 27, 2010.

This is a correct copy of Council action.

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Linda M. Lauer, Clerk of the Council