



Montgomery County Government

MEMORANDUM

November 8, 1991

TO: County Council

FROM: Andrew Mansinne, Jr., Director
Office of Legislative Oversight

A handwritten signature in cursive script, reading "Andrew Mansinne Jr.", written in black ink.

SUBJECT: Office of Legislative Oversight Memorandum Report: Assessment of Storm Drainage Tax

I. PURPOSE

To provide the County Council with information relating to the assessment of the storm drainage tax in specific geographical areas of Montgomery County.

In the course of preparing two other OLO reports (OLO Report 90-4, Stormwater Management, and OLO Report 91-3, Financing Fire and Rescue Services), OLO became aware of a number of inconsistencies in the identification of properties served by a publicly maintained storm drainage systems and the assessment of the storm drainage tax in some areas of the County. These inconsistencies were first identified to OLO by the Mapping Unit of the Montgomery County Office of the Maryland State Department of Assessments and Taxation.

II. BACKGROUND

Until 1968, the Washington Suburban Sanitary Commission (WSSC) was responsible for the design, construction and maintenance of the storm drainage systems in the County. In early 1968, the General Assembly enacted legislation transferring that responsibility to the County effective

July 1, 1968, (Chapter 703, 1968 Laws of the State of Maryland).^{*} The legislation also authorized the County to levy a direct ad valorem tax not to exceed one cent per \$100 of assessed value for the maintenance of the storm drainage systems.

When WSSC had responsibility for the storm drainage systems, it would identify to the County's Department of Finance those properties which should be assessed a storm drainage tax to fund maintenance of the system. The County's Division of Revenue would assess and collect the tax and transfer the levy to WSSC. When responsibility for the storm drainage system was transferred to the County in 1968, the WSSC no longer provided the County a list of properties subject to the storm drainage tax.

After July 1968, responsibility for maintenance of the storm drainage systems in the County was assigned to the Department of Public Works; this department became the Department of Transportation (DOT) in 1973.

The Department of Finance continues to assess and collect the storm drainage tax to fund the debt service on outstanding bonds issued for County storm drainage improvements. The levy from the storm drainage tax is placed in the County's Special Revenue Maintenance Fund, then transferred to the General Fund.

III. DISCUSSION

A. Current Responsibilities

Current responsibilities for operating the County's storm drainage systems, and the assessment and collection of the storm drainage tax are as follows:

1. The County Council. The County Charter empowers the Council to make tax levies. As such, the Council annually sets a storm drainage tax levy for the Storm Drainage District^{**} at the maximum rate authorized under State law (Art 29, Section 6-106(a)(1)) of one cent on each \$100 of assessable real and personal property.

^{*} When transferring overall responsibility for the storm drainage systems from WSSC to the County, the General Assembly also transferred responsibility for the debt service on storm drainage bonds issued by the WSSC prior to 1968, and authority to levy a Sanitary Tax to retire these bonds. In 1990, the pre-1968 bonds issued by WSSC were retired and the WSSC Sanitary Tax was discontinued in the 1991 tax year.

^{**} There is no specific legislative reference to a Storm Drainage District in the County Code. However, the current assessment practices indicate that the Storm Drainage District includes the entire County except for federal and state property, and the following 11 special taxing areas: Barnesville, Brookeville, Friendship Heights, Gaithersburg, Garrett Park, Kensington, Laytonsville, Poolesville, Rockville, Takoma Park, and Washington Grove.

2. The Maryland State Department of Assessments and Taxation. In July 1975, responsibility for assessment of real and personal property was transferred by the General Assembly from the County to the State Department of Assessments and Taxation. One of the elements transferred from the County's Division of Revenue was the mapping unit, which was responsible for maintaining and updating the 1:200 scale property maps that identify the location of all properties, and the geography of every lot and parcel in the correct election district and subdivision. In addition, the mapping unit was responsible for identifying and posting the appropriate tax class for all new recorded lots and parcels.

On July 1, 1991, the eight-person staff of the State Department of Assessments and Taxation's Mapping Unit was reduced by 75 percent. At present, the remaining two staff members of the Mapping Unit are attempting to continue to maintain the property maps and the tax class map. Staff of the County government, the Maryland-National Capital Park and Planning Commission, and WSSC are conferring on how to find a more permanent solution to the mapping problem.

3. The Department of Finance. Until July 1975, the Division of Revenue, Department of Finance, was responsible for property assessments and tax collections. As stated above, in July 1975, the assessments function was transferred to the State Department of Assessments and Taxation, to include the maintenance of the assessment data file and the tax class file. However, the County's Division of Revenue retained responsibility for the collection of all property based tax levies, to include the storm drainage tax.

4. The Department of Information Systems and Telecommunications (DIST). The Department of Information Systems and Telecommunications is responsible for data processing and producing the assessment data files using input from several departments/agencies that have responsibility for providing the necessary data. Contributing departments/agencies include: the Division of Solid Waste Management, Department of Environmental Protection, which inputs data relating to refuse collection district accounts; and the Washington Suburban Sanitary Commission (WSSC), which inputs data on front foot benefit charge accounts.

5. Department of Transportation (DOT). County Code Section 2-58A(c), assigns responsibility to the Department of Transportation for the control, supervision, design, construction and maintenance of the storm drainage systems in the public right-of-way.

Most of the County's storm drainage systems are public, and fall into three categories:

- Systems that are designed and constructed by DOT under the County's CIP budget;
- Systems that are designed and constructed by a private developer in accordance with DOT's Storm Drain Design Criteria, and are later dedicated to the County;

- Systems that are constructed by a developer under a County/developer participation project.

Before a road and associated storm drainage system project is begun where dedication to the County is planned, a permit must be obtained from the DOT and a bond posted. For developer-constructed private drainage systems that will not be dedicated to the County, a DOT permit is required only for connection of the private system to the public system.

In addition to designing and constructing new storm drainage systems, DOT is responsible for maintaining all storm drainage systems, bridges, and culverts within County rights-of-way. Funds for storm drainage maintenance are included in the DOT's annual operating budgets.

The County has a separate funding source for its storm drainage CIP projects. When the General Assembly transferred responsibility for storm drainage systems from WSSC to the County in 1968, it enacted into the legislation authority for the County to levy a direct ad valorem tax not to exceed 1 cent per \$100 of assessed property value for storm drainage purposes. As a result, over 90 percent of the various DOT storm drainage CIP projects are funded with County bonds, for which debt service is paid from the ad valorem tax. The FY91 revenue from the Storm Drainage Tax was \$1,722,740.

Based upon an earlier OLO study of stormwater management, the County does not currently have an accurate inventory of the total miles of public and private storm drainage systems, or of the number and size of outfalls, culverts, and other storm drainage components. Accurate inventories, especially of outfalls, must be developed in the very near future in order for the County to comply with new requirements of the federal permitting program, the National Pollution Discharge Elimination System (NPDES). These new NPDES requirements affect urban storm drainage systems like those found in Montgomery County. (For a detailed discussion on the NPDES permit requirement, see OLO Report 90-4, A Description and Evaluation of the Sediment Control and Stormwater Management Responsibilities of the Department of Environmental Protection, February 12, 1991).

B. Tax Classes

The County is divided into 78 tax classes; the tax classes contain as few as one and as many as 34,000 property accounts. In total there are over 268,000 County property accounts. (See Exhibit A for the 1991 Tax Rate Schedule which reflects the 78 tax classes).

The reason for multiple tax classes is to accommodate the various municipal and special district tax rates (Rockville, Gaithersburg, North Chevy Chase, etc.) and special service area tax rates (Fire District, Suburban District, M-NCPPC taxes, etc.). In the case of 55 of the tax classes, each tax class incorporates an area in which all properties are assessed the same taxes. The remaining 20 tax classes are divided evenly among 10 geographical areas of the County. In each of these 10 geographical areas are two tax classes, with the only difference between the two being the assessment of the storm drainage tax. Properties in one of the tax classes making up the pair are assessed the storm drainage tax, while properties in the other tax class of the pair are not.

Exhibit B lists the 10 areas with dual tax classes, along with the number of taxable property accounts and the 1991 taxable assessment base in each tax class. (These 10 geographical areas lay along the outer ring of the County, from the Prince George's County line counter-clockwise to Interstate 495, representing that portion of the County outside the Suburban District and not within the limits of any of the municipalities identified earlier in the footnote on page 2).

C. OLO's Sample Findings of Properties not Assessed the Storm Drainage Tax

The data contained in Exhibit B indicates that more than 25,000 taxable accounts (23 percent of the total of 109,373 property accounts in the 10 geographical areas), with an assessed value of over \$2 billion (23 percent of the total 1991 taxable assessment of almost \$9 billion) are not assessed the storm drainage tax.

In an attempt to determine whether any of these properties not currently assessed the storm drainage tax are served by the County-maintained storm drainage systems, OLO, with the assistance of the Mapping Unit of the State Department of Assessments and Taxation, randomly sampled 12 subdivisions in the 10 geographical areas that have dual tax classes. The results of that sample indicated that, of the total of 6,273 accounts sampled, 4,934 accounts (79 percent) were assessed the storm drainage tax, and 1,339 (21 percent) were not assessed.

Next, OLO plotted on 1:200 scale property maps the accounts in three of the sample subdivisions: Potomac Manors (109 accounts assessed the storm drainage tax, and 39 not assessed); Great Falls Estates (231 accounts assessed the storm drainage tax, and 42 not assessed); and Avenel (all 920 accounts in the subdivision are not assessed the storm drainage tax). An analysis of these accounts and their map locations revealed the following:

- In the two subdivisions with a mixture of properties assessed and not assessed the storm drainage tax (Potomac Manors and Great Falls Estates), OLO could find no logical pattern to explain why some properties are assessed the tax and the others are not; and

- In the case of Avenel, there is evidence in the records of Street Acceptance Executive Orders that the County has responsibilities for the storm drainage systems within the subdivision, which would make the properties subject to the storm drainage tax.

IV. RELATED MATTERS: STATE LIMIT ON STORM DRAINAGE TAX RATE

In 1968, when the General Assembly enacted legislation transferring responsibility for the design, construction and maintenance of the storm drainage systems from the Washington Suburban Sanitary Commission (WSSC) to the County, the legislation also authorized the County to levy a direct ad valorem tax to maintain the systems at a rate not to exceed one cent per \$100 of assessed property value. Twenty-three years later, the County is still limited by State law to the one-cent per \$100 storm drainage tax (Annotated Code of Maryland, Article 29, Section 6-106(a)(1)).

In 1987, when the General Assembly enacted legislation transferring responsibility for storm drainage systems from WSSC to Prince George's County, the legislation (Chapter 685, 1987 Laws of the State of Maryland) was broadly written to include the transfer to Prince George's and Montgomery Counties, the authority of WSSC for stormwater management within portions of the respective counties. The legislation also authorized both counties to levy a direct ad valorem tax on all property assessed for tax purposes for stormwater management-related activities, to include maintenance of storm drainage systems. No tax rate limit was included in the legislation.

Prince George's County has levied a stormwater management tax under the authority granted in State law (Annotated Code of Maryland, Article 29, Section 3-205). The FY92 stormwater management tax rate in Prince George's County is 13.5 cents per \$100 assessed value; with maintenance of their public storm drainage systems funded from this tax.

Montgomery County does not levy a stormwater management tax under the authority granted by the General Assembly in 1987, relying instead on the more limited authority granted in 1968 to levy a storm drainage tax.

V. FINDINGS AND CONCLUSIONS

1. Assessing current tax accounts. There are at least 25,000 property accounts in 10 geographical areas of the County which have been assigned to a tax class in which the storm drainage tax is not assessed. An OLO sample of 12 subdivisions in some of these 10 geographical areas indicates no logical reason why some of the properties in a subdivision are assessed the storm drainage tax and other properties in the same subdivision are not assessed the tax; and, in the case of at least one subdivision, not one of 920 property accounts is assessed the tax.

2. Process for assessing future tax accounts. OLO was not able to identify a process within the County whereby the State Department of Assessments and Taxation is informed when storm drainage systems are accepted by the County. Whatever process was in place prior to 1968 when responsibility for the storm drainage systems was transferred from WSSC to the County, or in 1975 when the assessment function was transferred from the County's Division of Revenue to the State, is not functioning at this time.

Because the Department of Transportation (DOT) is responsible for all County functions relating to the County's public storm drainage systems (County Code Section 2-58A(c)), it would appear that DOT should also have responsibility for developing a process for identifying and reporting to the appropriate County offices and departments and to the State Department of Assessments and Taxation, those properties accepted by DOT and served by public storm drainage systems.

3. Mapping functions. Although the Mapping Unit in the State Department of Assessments and Taxation continues to provide service with its limited staff, finding a permanent solution to the mapping needs of the County government and other public County and bi-County agencies has become a high priority.

In response to a proposal from the Planning Board that the Planning Department be given responsibility for the mapping tasks, the Council requested the Interagency Technology Coordinating Committee (ITCC) to review the matter and recommend a solution. The ITCC has completed its review and recommends that the mapping function be given to the Planning Department. At present the issue is under further review by the Office of Management and Budget to identify funds required by the Planning Department to assume the mapping functions.

4. Increased drainage tax. State law currently limits the County to a tax rate of one cent per \$100 of assessed property value for maintenance of the County's storm drainage systems. Set in 1968 when responsibility for storm drainage systems was transferred from WSSC to the County, the tax rate does not produce a tax levy sufficient to meet the maintenance needs of the public storm drainage systems.

However, under subsequent State legislation (Annotated Code of Maryland, Article 29, Section 3-205), the County can raise additional funds for maintenance of the County's stormwater management systems established after July 1, 1987. There is universal agreement that storm drainage systems are a part of stormwater management operations. Prince George's County has chosen to fund the maintenance of its storm drainage systems with tax funds collected under the above State authority. Montgomery County, however, has chosen not to utilize the above State authority to fund either the storm drainage systems or stormwater management operations.

VI. RECOMMENDATIONS

Based upon the above findings and conclusions, OLO recommends:

1. The County Executive should direct appropriate Executive Branch staff to review the properties currently not assessed the storm drainage tax to identify those that are currently served by public storm drainage systems, and transfer those properties to a tax class that includes the storm drainage assessment.

2. The County Executive should direct Executive Branch staff to establish a process to identify and report to the appropriate agencies and to the State Department of Assessments and Taxation, those properties that are served by DOT-maintained public storm drainage systems.*

* While OLO is not recommending a specific process, State law (Annotated Code of Maryland, Section 5-103, Tax-Property Article) specifically directs that counties notify the Supervisor of Assessments when building permits are issued to ensure updating of the property tax accounts. Accordingly, DEP sends a copy of all permits (new construction, alterations, additions and demolitions) to the State Department of Assessments and Taxation.

3. The County Council should assign to the Maryland-National Capital Park and Planning Commission (M-NCPPC) responsibility for those mapping functions that were previously performed by the Mapping Unit of the State Department of Assessments and Taxation.

4. The County Council and the County Executive should examine the feasibility of providing a reliable and dedicated source of funding to construct and maintain the County's public storm drainage systems and related stormwater management/water quality responsibilities.

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Attachments: Exhibit A: 1991 Montgomery County Tax Rate Schedule
Exhibit B: Ten Geographical Areas of the County with Two Tax Classes

cc: William Hussmann, Chief Administrative Officer
Graham Norton, Director, Department of Transportation
Tim Firestine, Director of Finance
Dave Rasmussen, Director, Department of Information and Telecommunications
Edward Graham, Director, Department of Environmental Protection
Robert Kendal, Director, Office of Management and Budget
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Louis D'Ovidio, Director, Office of the Public Advocate
Deborah Snead, Assistant for Audits and Evaluations
Robert Rudnick, Supervisor, State Department of Assessments and Taxation
Robert W. Marriott, Jr., Montgomery County Planning Director
Steve Farber, Council Staff Director

MONTGOMERY COUNTY, MARYLAND



1991 Tax Rate Schedule

Tax Class	General County Tax (including education)	State Tax*	Municipal District Tax	Special Service Area Taxes										Total Special Area Tax	Total Tax Rate	Tax Class	
				Transit Tax	Fire District Tax	MDCPPC Taxes			Storm Drainage Tax	Suburban District Tax	Parking Lot District Tax	Urban District Tax	Noise Abatement District Tax				
						Advance Land Acquisition Tax	Metropolitan Tax	Regional Tax									
2	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	.840N1	1.485	3.705	2
3	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.835	2.858	3
4	2.013	.210	.205M12	.150	.140F5	.003	—	—	—	—	—	—	—	—	0.293	2.7219	4
5	2.013	.210	.820M12	.150	.227CF	.003	—	—	—	.010	—	—	—	—	0.390	3.433	5
6	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	6
7	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	7
8	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	8
9	2.013	.210	.450M19	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.288	9
10	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	10
11	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	11
12	2.013	.210	.350M20	.150	.227CF	.003	—	—	.039	—	—	—	—	—	0.419	2.992	12
13	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	13
14	2.013	.210	.250M1	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	3.108	14
15	2.013	.210	.200M2	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.088	15
16	2.013	.210	.830M13	.150	.140F5	.003	—	—	—	—	—	—	—	—	0.293	3.048	16
17	2.013	.210	.180M3	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.018	17
18	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	18
19	2.013	.210	.410M4	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.278	19
20	2.013	.210	.220M5	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.088	20
21	2.013	.210	.280M6	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.128	21
22	2.013	.210	.140M7	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.008	22
23	2.013	.210	.280M8	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	3.118	23
24	2.013	.210	.130M9	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.988	24
25	2.013	.210	—	.150	.140F5	.003	.153	.083	.039	.010	.080	—	—	—	0.818	2.841	25
26	2.013	.210	.220M17	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	3.078	26
27	2.013	.210	.400M22	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	3.258	27
28	2.013	.210	.080M10	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.948	28
29	2.013	.210	—M16	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.888	29
30	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	30
31	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	31
32	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	.720N2	—	1.365	3.588	32
33	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	.720N2	—	1.425	3.648	33
34	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	34
35	2.013	.210	.130M11	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	3.058	35
36	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	36
37	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	37
38	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	38
39	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	39
40	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	40
41	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	.060U1	—	0.885	2.918	41
42	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.888	42
43	2.013	.210	.820M12	.150	.140F5	.003	—	—	—	—	—	—	—	—	0.293	3.338	43
44	2.013	.210	—M21	.150	.227CF	.003	—	—	—	—	—	—	—	—	0.380	2.803	44
45	2.013	.210	.200M14	.150	.193F3	.003	—	.083	.039	—	—	—	—	—	0.448	2.871	45
46	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	46
47	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	.350P1	.060U1	—	1.045	3.288	47
48	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	.700P2	.060U1	—	1.395	3.618	48
49	2.013	.210	.830M13	.150	.227CF	.003	—	—	—	—	—	—	—	—	0.380	3.133	49
50	2.013	.210	.820M12	.150	.140F5	.003	—	—	—	—	—	—	—	—	0.293	3.338	50
51	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	51
52	2.013	.210	—	.150	.193F3	.003	.153	.083	.039	—	—	—	—	—	0.801	2.824	52
53	2.013	.210	—	.150	.140F5	.003	.153	.083	.039	.010	—	—	—	—	0.558	2.781	53
54	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	54
55	2.013	.210	—	.150	.140F5	.003	.153	.083	.039	.010	—	—	—	—	0.558	2.781	55
56	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	.080	—	—	—	0.885	2.918	56
57	2.013	.210	—M16	.150	.193F3	.003	—	.083	.039	—	—	—	—	—	0.448	2.871	57
58	2.013	.210	—M16	.150	.227CF	.003	—	.083	.039	—	—	—	—	—	0.482	2.705	58
59	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	59
60	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	60
62	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	62
63	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	—	—	—	0.705	2.928	63
65	2.013	.210	—	.150	.140F5	.003	.153	.083	.039	—	—	—	—	—	0.548	2.771	65
66	2.013	.210	—	.150	.140F5	.003	.153	.083	.039	—	—	—	—	—	0.548	2.771	66
67	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	67
68	2.013	.210	.350M20	.150	.227CF	.003	—	—	.039	—	—	—	—	—	0.419	2.992	68
69	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	69
70	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.858	70
72	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	—	—	0.845	2.868	72
74	1.788	.210	—M23	.150	.227CF	.003	.153	.083	.039	—	—	—	—	—	0.835	2.831	74
76	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	.700P4	.020U3	—	1.365	3.588	76
78	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	.020U3	—	0.885	2.888	78
79	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	.350P3	.020U3	—	1.015	3.228	79
80	2.013	.210	.130M11	.150	.227CF	.003	.153	.083	.039	.010	—	.700P4	.020U3	—	1.365	3.718	80
81	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	—	.080U5	—	0.725	2.948	81
82	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	.800P6	.080U5	—	1.325	3.548	82
83	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	—	.300P5	.080U6	—	1.025	3.248	83
84	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	.800P6	—	—	1.305	3.528	84
85	2.013	.210	—	.150	.227CF	.003	.153	.083	.039	.010	.080	.300P7	—	—	1.005	3.228	85

Source: Department of Finance Pamphlet: Property Tax Schedule and Taxpayer Information 1991 Levy

Ten Areas in Montgomery County With Two Tax Classes:
One in Which Property Owners are Assessed the Storm Drainage Tax,
the Other in Which Owners are not Assessed the Tax

<u>Assessed Storm Drainage Tax</u>				<u>NOT Assessed Storm Drainage Tax</u>		
<u>Areas</u>	<u>Class</u>	<u>No. Taxable Accounts</u>	<u>Taxable Assessment (\$000's)</u>	<u>Class</u>	<u>No. Taxable Accounts</u>	<u>Taxable Assessment (\$000's)</u>
1	8	3,227	\$ 702,456	6	2,915	\$ 549,344
2	30	6,837	462,404	18	103	8,295
3	42	30,340	1,868,403	51	6,785	355,573
4	53	7,734	1,035,938	66	4,920	562,630
5	62	1,403	96,495	54	4,179	234,235
6	55	7,325	867,821	65	17	1,290
7	60	10,532	719,804	59	216	13,818
8	10	3,401	174,094	67	2,940	135,765
9	11	145	6,396	69	982	64,676
10	72	<u>13,295</u>	<u>943,592</u>	70	<u>2,077</u>	<u>152,727</u>
TOTALS:		84,239*	\$6,877,403		25,134*	\$2,078,353
		(77%)	(77%)		(23%)	(23%)

* In addition to the 109,373 accounts identified here in the specific 20 tax classes within the 10 geographical areas, there are a number of miscellaneous parcels in "01 accounts" (unsubdivided areas and minor subdivisions of 30 or less lots) that may or may not be assessed the storm drainage tax.

Sources: Department of Finance: TXP385 Assessment Distribution by Tax Class Report; 03/31/91.

Department of Finance: Tax Class Summary Report-Assessment file; 07/01/90.