

## Montgomery County, Maryland - Disclosure For Fiscal Year 2017

\$24,190,000  
MONTGOMERY COUNTY, MARYLAND  
Parking System Project Revenue Bonds  
(Bethesda Parking Lot District)  
Series 2012A

\$13,750,000  
MONTGOMERY COUNTY, MARYLAND  
Parking System Refunding Revenue Bonds  
(Bethesda Parking Lot District)  
Series 2012B

### **Primary Revenue Distribution**

Parking Fees	\$16,044,911
Fines/Penalties	3,812,117
Property Tax	<u>0</u>
Total	<u>\$19,857,028</u>

### **Fee Schedule**

<u>Fee Arrangement</u>	<u>Amount</u>
Parking in spaces within the right of way on public streets	\$ 2.00
Parking in spaces on a surface parking lot	1.25
Parking in spaces in a parking garage	1.00
Monthly	150.00
2 Person Carpool (monthly)	107.00
3-4 Person Carpool (monthly)	58.00
5 or More Person Carpool (monthly)	15.00
Daily	12.00

### **Existing Special Assessable Tax Base (in thousands)**

<u>Real Property<sup>5</sup></u>		<u>Personal Property</u>	
<u>Improved</u>	<u>Unimproved</u>	<u>Improved</u>	<u>Unimproved</u>
\$4,222,050	\$485,705	\$180,623	\$23,677

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## Maximum Tax Rates, Levy Revenue And Comparison to Current Actual Tax Rates

<u>Tax Rate / \$100 Assessed Value</u>				<u>Tax Levy</u>				
<u>Real (Maximum)</u>		<u>Personal (Maximum Authorized)</u>		<u>Real (Maximum)</u>		<u>Personal (Maximum Authorized)</u>		<u>Maximum Levy</u>
Improved	Unimproved	Improved	Unimproved	Improved	Unimproved	Improved	Unimproved	
\$0.400	\$0.200	\$1.000	\$0.500	\$16,888,202	\$971,411	\$1,806,227	\$118,385	\$19,784,226

  

<u>Actual Tax Rates</u>			
<u>Real</u>		<u>Personal</u>	
Improved	Unimproved	Improved	Unimproved
\$0.000	\$0.000	\$0.000	\$0.000

## Summary of Special Tax Rates, Levies and Collections Bethesda Parking Lot District

						<u>Aggregate State &amp; County Tax Rates, Excluding Special Tax Rates</u>	
<u>Unimproved<sup>1</sup></u>	<u>Commercial / Industrial<sup>2</sup></u>	<u>Total Taxes Levied</u>	<u>Total Taxes Collected<sup>3</sup></u>	<u>Percentage of Tax Levy Collected</u>	<u>Total Revenues<sup>4</sup></u>	<u>Real</u>	<u>Personal</u>
\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	(\$46,839)	1.150	2.596

(1) Unimproved tax rates are the sum of real and personal tax rates.

(2) Commercial/Industrial rates are the sum of real and personal tax rates for improved property.

(3) Collections are for current year and not adjusted for accruals.

(4) Total revenues represent the sum of collections during the current levy year, a portion of the prior levy year and adjustments and accruals to convert to a full accrual basis.

See notes on accounting adjustment made for FY2017 in Table 12, CAFR FY2017.

(5) In FY16, the Montgomery County Council set the tax rate for the Parking Lot Districts to zero. As a result, all exemptions approved prior to FY16 were removed resulting in a higher assessable base.