

Resolution No.: 17-1120  
 Introduced: May 22, 2014  
 Adopted: May 22, 2014

**COUNTY COUNCIL  
 FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

**SUBJECT:** Tax Levy Resolution - Fiscal Year 2015

**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 2015. 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><u>DISTRICT or AREA</u></b>	<b><u>FOR THE USE OF:</u></b>	<b>Rate in \$ per \$100</b>	
		<b>Real</b>	<b>Personal</b>
Montgomery County			
	General County, MCPS, and Montgomery College	0.732	1.830
<b><u>Special Districts</u></b>			
Washington Suburban Transit	County - for mass transit facilities and services, including administrative expenses of Washington Suburban Transit Commission	0.040	0.100
Fire Tax	County	0.136	0.340
Recreation	County	0.023	0.058
Storm Drainage	County	0.003	0.008
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	0.000	0.000
Cabin John	County	0.000	0.000

**Parking Lot Districts**

1. On property used for commercial or industrial purposes

Bethesda	County	0.124	0.310
Montgomery Hills	County	0.240	0.600
Silver Spring	County	0.317	0.793
Wheaton	County	0.240	0.600

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

Bethesda	County	0.062	0.155
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	0.012	0.030		
	Total Metropolitan District Tax Rate			0.056	0.140
Regional District					
	III. Administration Fund				
	Mandatory	0.012	0.030		
	Discretionary	0.005	0.013		
	Total Regional District Tax Rate			0.017	0.043

**Local 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

**County Development Districts and Special Taxing Districts**

District	Special tax per \$100 of assessed value	Special benefit assessment per Equivalent Dwelling Unit.
Kingsview Village Center	\$0.081	\$189.08
West Germantown	\$0.182	\$0.00
White Flint	\$0.112	\$0.00

2. Section 305 of the County Charter requires 9 affirmative votes if the property tax revenue in FY 2015 from real property that existed in FY 2014 (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. The State of Maryland adopted the following tax rates on all assessable real property for FY 2015. 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 2015 to a maximum of 5% of the revenue in the General Fund in FY 2014. The Office of Management and Budget estimates that revenue in the General Fund in FY 2014 will be \$3,005.4 million, and 5% of this is \$150.3 million. The target reserve in the General Fund planned for the end of FY 2015 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 \$0.7475 for FY 2015. The Council sets the General Fund rate at \$0.732 for FY 2015. Since the rate the Council sets for the General Fund does not exceed the constant yield tax rate, the Council was not required to have previously informed the public and to have held a public hearing to give the public a chance to comment. However, on April 1, 2014, in Resolution 17-1030, the Council stated its intent to consider a General Fund rate of \$0.7775, 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 22, 2014.

This is a correct copy of Council action.

  
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Linda M. Lauer, Clerk of the Council