



FY22 Operating Budget: Committee Consent Calendar

GO Committee #5C

April 26, 2021

Department/Office: State Property Tax Services Non-Departmental Account (NDA)

Staff: Gene Smith, Legislative Analyst

1. Staff Recommendation

Council staff recommends approval of the FY22 State Property Tax Services NDA budget as submitted by the County Executive.

2. Summary of FY22 Recommended Budget

The County Executive's complete FY22 Recommended Operating Budget is attached at ©1.

State Property Tax Services NDA	FY21 Approved	FY22 CE Recommended	Change from FY21 Approved
General Fund	\$3,565,615	\$3,565,615	0.0%
Personnel Costs	\$0 0.00 FTEs	\$0 0.00 FTEs	0.0% 0.00 FTEs
Operating Costs	\$3,565,615	\$3,565,615	0.0%
Total Expenditures (All Funds)	\$3,565,615 0.00 FTEs	\$3,565,615 0.00 FTEs	0.0% 0.0%

3. Summary of FY22 Recommended Changes/Adjustments

- This NDA reimburses the State for administrative work related to the County's property tax bills. The table below details the specific expenditures for this appropriation in the recommended budget.

Summary of State Property Tax Services NDA by Program

Program	FY20 Actual	FY21 App.	FY21 Est.	FY22 Rec.
SDAT Reimbursement	\$3,208,640	\$3,219,615	\$2,680,595	\$3,219,615
Homestead Credit Admin.	\$99,846	\$180,000	\$99,234	\$180,000
Homeowners Tax Credit Admin.	\$32,365	\$35,000	\$30,725	\$35,000
Renters' Prop. Tax Relief Sup.	\$129,610	\$131,000	\$131,000	\$131,000
Total	\$3,470,461	\$3,565,615	\$2,941,554	\$3,565,615

 **State Property Tax Services**

This NDA funds the reimbursement to the State for three programs that support the property tax billing administration conducted by the Department of Finance: the Montgomery County's Homeowners Credit Supplement, the Homestead Credit Certification Program, and the County's share of the cost of conducting property tax assessments by the State Department of Assessments and Taxation. This NDA also funds the County Renters' Property Tax Relief Supplement (Bill 21-15) enacted in 2016 and administered by the Department of Finance.

FY22 Recommended Changes	Expenditures	FTEs
FY21 Approved	3,565,615	0.00
FY22 Recommended	3,565,615	0.00