

#19 - Property Tax Rates – Does not require 7 affirmative votes

Resolution No:	<u>15-1478</u>
Introduced:	<u>May 25, 2006</u>
Adopted:	<u>May 25, 2006</u>

COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND

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By: County Council

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Subject: Tax Levy Resolution - FY 2007

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 Fiscal Year 2007 (FY 2007). 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.

<u>DISTRICT or AREA</u>	<u>FOR THE USE OF:</u>	<u>Rate in \$ per \$100</u>	
		<u>Real</u>	<u>Personal</u>
Montgomery County	General County, MCPS, and Montgomery College	0.624	1.560
<b><u>Special Districts</u></b>			
Fire Tax	County	0.134	0.335
Recreation	County	0.024	0.060
Storm Drainage	County	0.003	0.008
Washington Suburban Transit	County - for mass transit facilities and services, including administrative expenses of Washington Suburban Transit Commission	0.053	0.133
Sanitary	WSSC Front Foot Benefit Charges	WSSC estimate	

		<b>Rate in \$ per \$100</b>	
		<b>Real</b>	<b>Personal</b>
<b><u>Urban Districts</u></b>			
Bethesda	County	0.016	0.040
Silver Spring	County	0.024	0.060
Wheaton	County	0.030	0.075

<b><u>Noise Abatement Districts</u></b>			
Bradley	County	0.050	0.125
Cabin John	County	0.001	0.003

<b><u>Parking Lot Districts</u></b>			
<b><u>1. On Property Used for Commercial or Industrial Purposes</u></b>			
Bethesda	County	0.280	0.700
Montgomery Hills	County	0.240	0.600
Silver Spring	County	0.280	0.700
Wheaton	County	0.240	0.600

<b><u>2. On Property Zoned or Recommended for Commercial or Industrial Purposes, but Not So Used</u></b>			
Bethesda	County	0.140	0.350
Montgomery Hills	County	0.120	0.300
Silver Spring	County	0.140	0.350
Wheaton	County	0.120	0.300

**M-NCPPC**

		<b>Rate in \$ per \$100</b>	
		<b>Real</b>	<b>Personal</b>
Montgomery County	Maryland-National Capital Park & Planning Commission Advance Land Acquisition Revolving Fund	0.001	0.003
Metropolitan District in Montgomery County	Maryland-National Capital Park & Planning Commission Park Fund	<u>Real</u>	<u>Personal</u>
	(1) Mandatory	0.036	0.090
	(2) Maintenance	0.008	0.020
	(3) Discretionary	0.013	0.033
	Total Metropolitan District Tax Rate	0.057	0.143
Regional District in Montgomery County	Maryland-National Capital Park & Planning Commission Administration Fund		
	(1) Mandatory	0.012	0.030
	(2) Discretionary	0.008	0.020
	Total Regional District Tax Rate	0.020	0.050

**Municipalities and Special Taxing Districts**

Battery Park	Citizens Association	0.050	0.125
Chevy Chase View	Council & Secretary-Treasurer	0.023	0.000
Chevy Chase Village	Board of Managers	0.123	0.660
Friendship Heights	Village Council	0.040	0.040
Oakmont	Citizens' Committee	0.060	0.100
Town of Chevy Chase	Town Council	0.026	0.100
Village of Chevy Chase Section 3	Village Council	0.020	0.050
Village of Chevy Chase Section 5	Village Council	0.000	0.000
Village of Drummond	Citizens' Committee	0.048	0.120
Village of Martin's Additions	Village Council	0.008	0.008
Village of North Chevy Chase	Village Council	0.052	0.130

**Special Taxing Districts – Development Districts**

Kingsview Village Center Development District special tax : \$0.065 per \$100 of assessed value.

Kingsview Village Center Development District special benefit assessment: \$140.96 per Equivalent Dwelling Unit.

West Germantown Development District special tax: \$0.161 per \$100 of assessed value.

West Germantown Development District special benefit assessment: \$549.35 per Equivalent Dwelling Unit.

2. Section 305 of the County Charter places a limit on the increase in property tax revenue from real property that exists in FY 2006. The limit is that 7 affirmative votes are required if the property tax revenue in FY 2007 from real property that existed in FY 2006 (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 at the rate of inflation. Therefore, 7 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 2007. The rates are expressed in dollars per \$100 of assessed value.

On the 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 2007 to a maximum of 5% of the revenue in the General Fund in FY 2006. Revenue in the General Fund in FY 2006 is estimated in Schedule A-4 in the Executive's FY 2007 Recommended Budget to be \$2,409.7 million, and 5% of this is \$120.5 million. The target reserve in the General Fund planned for the end of FY 2007 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 \$0.608 for FY 2007. The Council sets the General Fund rate at \$0.624. 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 4, 2006, in Resolution 15-1384, the Council stated its intent to consider a General Fund rate of \$0.679, which exceeds the constant yield tax rate. On April 6, 2006, the Council placed an advertisement of this intent in a newspaper of general circulation, and the Council held the public hearing on April 27, 2006.

This is a correct copy of Council action.

  
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Elda M. Dodson, CMC  
Acting Clerk of the Council