

Resolution No.: 19-1294  
 Introduced: May 26, 2022  
 Adopted: May 26, 2022

**COUNTY COUNCIL  
 FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

**SUBJECT:** Tax Levy Resolution - Fiscal Year 2023

**Action**

The County Council for Montgomery County, Maryland approves the following resolution:

- 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 2023. 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	0.6940	1.7350
<b><u>Special Districts</u></b>			
Washington Suburban Transit	County - for mass transit facilities and services, including administrative expenses of Washington Suburban Transit Commission	0.0832	0.2080
Fire Tax	County	0.1074	0.2685
Recreation	County	0.0259	0.0648
Storm Drainage	County	0.0000	0.0000
Sanitary	WSSC Front Foot Benefit Charges	WSSC estimate	

**Urban Districts**

		<b>Rate in \$ per \$100</b>	
		<b>Real</b>	<b>Personal</b>
Bethesda	County	0.0120	0.0300
Silver Spring	County	0.0240	0.0600
Wheaton	County	0.0300	0.0750

**Noise Abatement Districts**

Bradley	County	0.0000	0.0000
Cabin John	County	0.0000	0.0000

**Parking Lot Districts**

1. On property used for commercial or industrial purposes

Bethesda	County	0.0000	0.0000
Silver Spring	County	0.0000	0.0000
Wheaton	County	0.0000	0.0000

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

Bethesda	County	0.0000	0.0000
Silver Spring	County	0.0000	0.0000
Wheaton	County	0.0000	0.0000

**Maryland-National Capital Park & Planning Commission in Montgomery County**

				<b>Rate in \$ per \$100</b>	
				<b>Real</b>	<b>Personal</b>
Montgomery County	I. Advance Land Acquisition Revolving Fund			0.0010	0.0025
Metropolitan District					
	II. Park Fund			Real	Personal
	Mandatory			0.0360	0.0900
	Maintenance			0.0080	0.0200
	Discretionary			0.0170	0.0425
	Total Metropolitan District Tax Rate				0.0610 0.1525
Regional District					
	III. Administration Fund				
	Mandatory			0.0120	0.0300
	Discretionary			0.0070	0.0175
	Total Regional District Tax Rate				0.0190 0.0475

**Local Special Taxing Districts**

Battery Park	Citizens Association	0.0400	0.1000
Oakmont	Citizens' Committee	0.0400	0.1000
Village of Drummond	Citizens' Committee	0.0480	0.1200
Village of Friendship Heights	Village Council	0.0400	0.0400
Silver Spring Business Improvement District, Inc.	Business Improvement District	0.0000	0.0000

**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	\$0.0000	\$0.00
West Germantown	\$0.1480	\$0.00
White Flint	\$0.1104	\$0.00

2. Section 305 of the County Charter requires 9 affirmative votes if the weighted tax rate in FY 2023 exceeds the weighted tax rate in FY 2022. The weighted tax rate in FY 2023 does not exceed the weighted rate in FY 2022; 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 2023. 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 2023 to a maximum of 5% of the revenue in the General Fund in FY 2022. The Office of Management and Budget estimates that revenue in the General Fund in FY 2022 will be \$3,763.6 million, and 5% of this is \$188.2 million. The target reserve in the General Fund planned for the end of FY 2023 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 \$0.7071 per \$100 of assessed value for FY 2023. Maryland Annotated Code, Tax-Property Article §6-308 requires a local taxing authority to advertise if it plans to exceed the constant yield tax rate. A local taxing authority is not required to advertise if it sets a general fund real property tax rate equal to or less than the constant yield tax rate. The Council sets the General Fund rate at \$0.6940 per \$100 of assessed value for FY 2023.

This is a correct copy of Council action.

  
\_\_\_\_\_  
Judy Rupp  
Clerk of the Council