

Resolution No.: 20-193  
 Introduced: May 25, 2023  
 Adopted: May 25, 2023

**COUNTY COUNCIL  
 FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

**SUBJECT:** Tax Levy Resolution - Fiscal Year 2024

**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 2024. 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	0.6700	1.6750
	MCPS Only	0.0470	0.1175
<b><u>Special Districts</u></b>			
Washington Suburban Transit	County - for mass transit facilities and services, including administrative expenses of Washington Suburban Transit Commission	0.0852	0.2130
Fire Tax	County	0.1184	0.2960
Recreation	County	0.0330	0.0825
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			0.0210	0.0525
	Total Metropolitan District Tax Rate				0.0650 0.1625
Regional District					
	III. Administration Fund				
	Mandatory			0.0120	0.0300
	Discretionary			0.0086	0.0215
	Total Regional District Tax Rate				0.0206 0.0515

**Local Special Taxing Districts**

Battery Park	Citizens Association	0.0400	0.1000
Oakmont	Citizens' Committee	0.0400	0.1000
Village of Drummond	Citizens' Committee	0.0050	0.0050
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	\$0.1330	\$0.00
White Flint	\$0.11052	\$0.00

2. Section 305 of the County Charter requires 11 affirmative votes if the weighted tax rate in FY 2024 exceeds the weighted tax rate in FY 2023. The weighted tax rate in FY 2024 does not exceed the weighted rate in FY 2023; therefore, 11 affirmative votes are not required to adopt this resolution.
  
3. The supplemental tax for Montgomery County Public Schools (MCPS), in the amount of 0.0470 cents for every \$100 of assessed value, is levied pursuant to Section 5-104 of the Education Article of the Maryland Code. Therefore, the supplemental tax is not subject to the 11-vote requirement under Section 305 of the County Charter. The affirmative vote of 6 Councilmembers is required to adopt the supplemental tax for MCPS. All revenues generated from the MCPS supplement must be used solely to fund MCPS. The supplemental tax for MCPS under this resolution must not be used, for FY 2024 or for subsequent years, to calculate the ad valorem weighted tax rate under Section 305 of the County Charter.
  
4. The State of Maryland adopted the following tax rates on all assessable real property for FY 2024. 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
  
5. Section 310 of the Charter limits the target reserve in the General Fund planned for the end of FY 2024 to a maximum of 5% of the revenue in the General Fund in FY 2023. The Office of Management and Budget estimates that revenue in the General Fund in FY 2023 will be \$3,968.1 million, and 5% of this is \$198.4 million. The target reserve in the General Fund planned for the end of FY 2024 does not exceed the Charter limit.
  
6. The constant yield tax rate requirement applies only to the General Fund tax rate for real property. The State calculated this rate to be \$0.6745 per \$100 of assessed value for FY 2024. On April 18, 2023, in Resolution 20-122, the Council stated its intent to consider a General Fund rate of \$0.7700 per \$100 of assessed value that included the proposed supplemental 10 cent rate for MCPS, 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 May 2, 2023. The Council sets the General Fund rate at \$0.6700 per \$100 of assessed value for FY 2024, excluding the supplemental tax for MCPS.

This is a correct copy of Council action.



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Sara R. Tenenbaum, Clerk of the Council