

Resolution No.: 19-481
 Introduced: May 21, 2020
 Adopted: May 21, 2020

**COUNTY COUNCIL
 FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

SUBJECT: Tax Levy Resolution - Fiscal Year 2021

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 2021. 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>	Rate in \$ per \$100	
		Real	Personal
Montgomery County			
	General County, MCPS, and Montgomery College	0.6948	1.7370
<u>Special Districts</u>			
Washington Suburban Transit	County - for mass transit facilities and services, including administrative expenses of Washington Suburban Transit Commission	0.0736	0.1840
Fire Tax	County	0.1182	0.2955
Recreation	County	0.0260	0.0650
Storm Drainage	County	0.0000	0.0000
Sanitary	WSSC Front Foot Benefit Charges	WSSC estimate	

Urban Districts

		Rate in \$ per \$100	
		Real	Personal
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

		Rate in \$ per \$100	
		Real	Personal
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	0.0160	0.0400
	Total Metropolitan District Tax Rate		0.0600 0.1500
Regional District			
	III. Administration Fund		
	Mandatory	0.0120	0.0300
	Discretionary	0.0056	0.0140
	Total Regional District Tax Rate		0.0176 0.0440

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

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	\$0.040	\$90.93
West Germantown	\$0.154	\$0.00
White Flint	\$0.1103	\$0.00

2. Section 305 of the County Charter requires 9 affirmative votes if the property tax revenue in FY 2021 from real property that existed in FY 2020 (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 2021. 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 2021 to a maximum of 5% of the revenue in the General Fund in FY 2020. The Office of Management and Budget estimates that revenue in the General Fund in FY 2020 will be \$3,594.0 million, and 5% of this is \$179.7 million. The target reserve in the General Fund planned for the end of FY 2021 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 \$0.7080 per \$100 of assessed value for FY 2021. On March 31, 2020, in Resolution 19-396, the Council stated its intent to consider a General Fund rate of \$0.7400 per \$100 of assessed value, 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 21, 2020. The Council sets the General Fund rate at \$0.6948 per \$100 of assessed value for FY 2021.

This is a correct copy of Council action.



Selena Mendy Singleton, Esq.
Clerk of the Council