



OFFICE OF THE COUNTY EXECUTIVE

Marc Elrich  
County Executive

February 24, 2026

TO: The Honorable Guy Guzzone  
Chair, Budget and Taxation Committee

FROM: Marc Elrich  
County Executive

RE: Senate Bill 520: *Property Tax – Charter Counties – Application of County Tax  
Limitation on Public Safety Budget*  
Support

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I am writing to express my strong support for Senate Bill 520, *Property Tax – Charter Counties – Application of County Tax Limitation on Public Safety Budget*. Similar to the exception charter counties are afforded for funding the approved budgets of their county boards of education, SB 520 would allow the same for charter counties' approved public safety budgets. Specifically, if a charter county that is subject to limits placed on its authority to set a property tax rate or generate revenue based on the county's charter, by a simple majority vote of its county councilmembers serving at the time, may take an action inconsistent with those limitations to fund the county's public safety budget.

Please note that this legislation is authorizing only. No charter county must do this. It merely provides an additional option to override a charter limit to fund public safety budgets, as current State law allows for board of education budgets.

Like most counties, Montgomery County's operating budget is dominated by two important categories of spending – public education and public safety. The County's total operating budget for fiscal year 2026 is about \$7.6 billion of which 47%, or nearly half, is budgeted for public education and 11% for public safety, reflecting a public view on the importance of supporting education and underwriting the costs of residents feeling safe and secure in their communities.

I have limited discretion over spending for public education given State mandates and a common belief that making the investment necessary to provide a high-quality / high performing public education system is key to economic success. The State has acknowledged this, and it is a key reason why it has granted charter counties that are subject to limitations an "out" via the State law to allow an override of a charter limit that restricts the ability to generate new revenue, as prescribed by the law, in order to support public school budgets.

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There are fewer limits on my discretion over my public safety budget, although there are still mandates and on occasion, the passage of State laws that restrict local decision-making authority and are costly. With nearly 50% of my budget already spent, the public safety category of spending must compete for the remaining half of the budget. Similarly, quality of life indicators like low crime rates and stable neighborhoods are “must haves” to support economic success. A robust public safety budget is essential to fund law enforcement, emergency services, and community-based programs that deter and respond to crime. However, there is no similar “out” if a county finds itself with deficient resources to support critical public safety expenditures.

I believe having parallel authority for a charter county to have the same option to override a charter limit to fund an approved public safety budget as that allowed for an approved school board budget is justifiable. I believe that this authority would be rarely exercised, but, if there are no good options, it is another tool in the toolbox that could help ensure that BOTH public school AND public safety budgets would be adequate to meet community needs and to support a quality of life that underpins a successful economy.

cc: Members of the Budget and Taxation Committee