
Property Tax Schedules

Schedule E-1, Assessable Property Tax Bases

This schedule shows the value of property subject to the various property taxes levied in the County.

Special Districts have boundaries defined in law, and the taxes collected within them are dedicated to specific purposes. With three exceptions, the Special Districts apply to areas smaller than the entire County. The exceptions are the Mass Transit tax, Fire tax, and the Advance Land Acquisition Fund tax administered by M-NCPPC, under the direction of the County Council. These three taxes are levied Countywide, just like the general County property tax and the State property tax.

Property taxes are collected by the County for the 23 municipalities and special taxing areas in the County. Municipal property taxes are levied by the municipalities, not the County, and are not included in this schedule.

Property owners pay taxes for several different Special Districts in addition to Countywide taxes. Schedule F-5 contains tax rates for the different Special Districts and Countywide taxes. Schedule E-1 shows the growth in the property bases in recent years. Increases in total property taxes paid by individual property owners result from changes in both property assessment and tax rates. Also shown are projections by the County Finance Department of the different tax bases.

Since FY01, the assessment of real property changed from 40 percent to 100 percent of full cash value as a result of the enactment of SB626, Chapter 80 of the Laws of 2000 "Truth in Taxation – Real Property Tax Assessments" by the Maryland Legislature.

Schedule E-2, Property Tax Rates

This schedule shows the current and historical tax rates applied to the tax bases described in Schedule E-1.

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ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY09	BUDGET FY10	PROJ. FY10	BUDGET FY11	PROJ. FY12	PROJ. FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16
COUNTYWIDE									
Countywide: Real	158.133	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
Countywide: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
SPECIAL DISTRICTS									
Mass Transit: Real	158.134	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
Mass Transit: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
Fire: Real	158.134	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
Fire: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
Recreation: Real	137.797	147.929	146.983	148.554	152.387	160.239	168.203	180.249	194.111
Recreation: Personal	3.228	3.341	3.378	3.413	3.468	3.513	3.565	3.636	3.690
Storm Drainage: Real	133.536	143.344	142.439	143.962	147.675	155.285	163.002	174.676	188.110
Storm Drainage: Personal	3.082	3.217	3.225	3.258	3.310	3.354	3.403	3.471	3.522
M-NCPPC - Regional: Real	137.037	147.147	146.173	147.736	151.547	159.356	167.276	179.256	193.041
M-NCPPC - Regional: Personal	3.217	3.330	3.366	3.401	3.455	3.501	3.552	3.623	3.677
M-NCPPC - Metropolitan: Real	137.037	147.147	146.173	147.736	151.547	159.356	167.276	179.256	193.041
M-NCPPC - Metropolitan: Personal	3.217	3.330	3.366	3.401	3.455	3.501	3.552	3.623	3.677
M-NCPPC - Land Acquisition: Real	158.134	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
M-NCPPC - Land Acquisition: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
URBAN DISTRICTS									
Bethesda: Real	3.326	3.526	3.548	3.586	3.678	3.868	4.060	4.351	4.686
Bethesda: Personal	0.246	0.227	0.257	0.260	0.264	0.267	0.271	0.277	0.281
Silver Spring: Real	2.251	2.515	2.401	2.427	2.490	2.618	2.748	2.945	3.171
Silver Spring: Personal	0.139	0.143	0.145	0.147	0.149	0.151	0.153	0.157	0.159
Wheaton: Real	0.457	0.518	0.488	0.493	0.506	0.532	0.558	0.598	0.644
Wheaton: Personal	0.032	0.028	0.034	0.034	0.035	0.035	0.036	0.036	0.037

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY09	BUDGET FY10	PROJ. FY10	BUDGET FY11	PROJ. FY12	PROJ. FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.037	0.040	0.039	0.040	0.041	0.043	0.045	0.048	0.052
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.011	0.012	0.011	0.011	0.012	0.012	0.013	0.014	0.015
Cabin John: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PARKING DISTRICTS									
Bethesda - Commercial: Real	1.529	1.660	1.631	1.649	1.691	1.778	1.867	2.000	2.154
Bethesda - Commercial: Personal	0.209	0.198	0.219	0.221	0.225	0.228	0.231	0.236	0.239
Bethesda - Unimproved: Real	0.283	0.089	0.302	0.305	0.313	0.329	0.346	0.371	0.399
Bethesda - Unimproved: Personal	0.016	0.017	0.017	0.017	0.017	0.017	0.018	0.018	0.018
Montgomery Hills - Commercial: Real	0.025	0.027	0.027	0.027	0.028	0.029	0.031	0.033	0.036
Montgomery Hills - Commercial: Personal	0.003	0.010	0.003	0.003	0.003	0.003	0.003	0.003	0.003
Montgomery Hills - Unimproved: Real	0.000	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Montgomery Hills - Unimproved: Personal	0.000	0.003	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Silver Spring - Commercial: Real	1.562	1.770	1.667	1.684	1.728	1.817	1.907	2.044	2.201
Silver Spring - Commercial: Personal	0.131	0.136	0.137	0.138	0.141	0.142	0.144	0.147	0.150
Silver Spring - Unimproved: Real	0.291	0.305	0.310	0.314	0.322	0.338	0.355	0.381	0.410
Silver Spring - Unimproved: Personal	0.007	0.004	0.007	0.007	0.007	0.007	0.007	0.007	0.007
Wheaton - Commercial: Real	0.156	0.174	0.167	0.169	0.173	0.182	0.191	0.205	0.220
Wheaton - Commercial: Personal	0.010	0.002	0.010	0.011	0.011	0.011	0.011	0.011	0.011
Wheaton - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Unimproved: Personal	0.004	0.000	0.004	0.004	0.004	0.004	0.004	0.004	0.004

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	REC. FY11
COUNTYWIDE				
General Fund: Real	0.627	0.661	0.683	0.697
General Fund: Personal	1.567	1.652	1.707	1.743
State of Maryland: Real	0.112	0.112	0.112	0.112
State of Maryland: Personal	n/a	n/a	n/a	n/a
Countywide: Real	0.739	0.773	0.795	0.809
Countywide: Personal	1.567	1.652	1.707	1.743
SPECIAL DISTRICTS				
Mass Transit: Real **	0.058	0.040	0.037	0.037
Mass Transit: Personal **	0.145	0.100	0.092	0.092
Fire: Real **	0.126	0.116	0.105	0.100
Fire: Personal **	0.315	0.290	0.262	0.250
Recreation: Real	0.024	0.022	0.019	0.018
Recreation: Personal	0.060	0.055	0.047	0.045
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.007	0.007	0.007	0.007
URBAN DISTRICTS				
Bethesda: Real	0.016	0.012	0.012	0.012
Bethesda: Personal	0.040	0.030	0.030	0.030
Silver Spring: Real	0.024	0.024	0.024	0.024
Silver Spring: Personal	0.060	0.060	0.060	0.060
Wheaton: Real	0.030	0.030	0.030	0.030
Wheaton: Personal	0.075	0.075	0.075	0.075
NOISE ABATEMENT DISTRICTS				
Bradley: Real	0.080	0.080	0.080	0.080
Bradley: Personal	0.200	0.200	0.200	0.200
Cabin John: Real	0.080	0.080	0.080	0.080
Cabin John: Personal	0.200	0.200	0.200	0.200

** On Countywide basis