
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.

SCHEDULE E

FY11 and FY12 Taxes & User Charges for Average Household In Montgomery County

	FY11	FY12	\$ CHG	% CHG
Property	\$ 3,931	\$ 3,984	\$ 53	1.3%
Income	\$ 2,869	\$ 3,044	\$ 175	6.1%
Other	\$ 1,174	\$ 1,200	\$ 26	2.2%
Total Taxes	\$ 7,974	\$ 8,229	\$ 254	3.2%
Water & Sewer	\$ 761	\$ 821	\$ 60	7.9%
Solid Waste/Leaf Collection	\$ 299	\$ 303	\$ 4	1.2%
Water Quality Protection Charge	\$ 49	\$ 71	\$ 22	44.9%
Total Charges	\$ 1,109	\$ 1,195	\$ 86	7.8%
Total Taxes & Charges	\$ 9,083	\$ 9,424	\$ 340	3.7%

Note (1): Average household tax burden computed as total estimated revenue divided by number of households.

Note (2): Property taxes for FY12 at adopted rates effective July 1, 2011 and incorporate an income-tax offset credit of \$692 for an owner-occupied home in FY12.

Note (3): Other taxes include transfer, recordation, fuel/energy, telephone, and admissions.

Note (4): Tax & User Charges are not adjusted for inflation.

Note (5): Water & Sewer bill included an 8.5% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption.

Source: Fiscal Year 2012 Proposed Budget, Washington Suburban Sanitary Commission, page 13

Note(6): Water Quality Protection Charge is specified per equivalent residential unit and increases from \$49.00 in FY11 to \$70.50 in FY12.

Note(7): Totals may not add due to rounding

Source: Montgomery County Department of Finance

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY10	BUDGET FY11	PROJ. FY11	BUDGET FY12	PROJ. FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16	PROJ. FY17
COUNTYWIDE									
Countywide: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
Countywide: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
SPECIAL DISTRICTS									
Mass Transit: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
Mass Transit: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
Fire: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
Fire: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
Recreation: Real	146.587	148.088	147.673	143.611	144.127	147.792	150.827	158.752	166.315
Recreation: Personal	3.420	3.459	3.365	3.353	3.370	3.425	3.502	3.560	3.622
Storm Drainage: Real	141.991	143.445	143.043	139.108	139.608	143.158	146.098	153.774	161.101
Storm Drainage: Personal	3.273	3.311	3.220	3.209	3.225	3.278	3.351	3.407	3.466
M-NCPPC - Regional: Real	145.753	147.246	146.832	142.794	143.306	146.951	149.969	157.848	165.369
M-NCPPC - Regional: Personal	3.409	3.448	3.354	3.342	3.358	3.414	3.491	3.548	3.610
M-NCPPC - Metropolitan: Real	145.753	147.246	146.832	142.794	143.306	146.951	149.969	157.848	165.369
M-NCPPC - Metropolitan: Personal	3.409	3.448	3.354	3.342	3.358	3.414	3.491	3.548	3.610
M-NCPPC - Land Acquisition: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
M-NCPPC - Land Acquisition: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
URBAN DISTRICTS									
Bethesda: Real	3.442	3.477	3.467	3.372	3.384	3.470	3.541	3.727	3.905
Bethesda: Personal	0.225	0.228	0.221	0.221	0.222	0.225	0.230	0.234	0.238
Silver Spring: Real	2.425	2.450	2.443	2.376	2.384	2.445	2.495	2.626	2.751
Silver Spring: Personal	0.130	0.131	0.128	0.127	0.128	0.130	0.133	0.135	0.138
Wheaton: Real	0.476	0.481	0.480	0.466	0.468	0.480	0.490	0.516	0.540
Wheaton: Personal	0.030	0.030	0.030	0.029	0.030	0.030	0.031	0.031	0.032

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY10	BUDGET FY11	PROJ. FY11	BUDGET FY12	PROJ. FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16	PROJ. FY17
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.040	0.041	0.041	0.040	0.040	0.041	0.042	0.044	0.046
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	0.011	0.011	0.011	0.011	0.011	0.011	0.012	0.013
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	1.583	1.599	1.595	1.551	1.556	1.596	1.629	1.714	1.796
Bethesda - Commercial: Personal	0.197	0.199	0.194	0.193	0.194	0.197	0.202	0.205	0.209
Bethesda - Unimproved: Real	0.283	0.286	0.285	0.277	0.278	0.285	0.291	0.306	0.321
Bethesda - Unimproved: Personal	0.016	0.017	0.016	0.016	0.016	0.016	0.017	0.017	0.017
Montgomery Hills - Commercial: Real	0.028	0.028	0.028	0.028	0.028	0.028	0.029	0.030	0.032
Montgomery Hills - Commercial: Personal	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004
Montgomery Hills - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Montgomery Hills - Unimproved: Personal	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003
Silver Spring - Commercial: Real	1.672	1.690	1.685	1.639	1.644	1.686	1.721	1.811	1.898
Silver Spring - Commercial: Personal	0.123	0.125	0.121	0.121	0.121	0.123	0.126	0.128	0.130
Silver Spring - Unimproved: Real	0.325	0.328	0.327	0.318	0.319	0.327	0.334	0.352	0.369
Silver Spring - Unimproved: Personal	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005
Wheaton - Commercial: Real	0.164	0.166	0.165	0.161	0.162	0.166	0.169	0.178	0.186
Wheaton - Commercial: Personal	0.016	0.017	0.016	0.016	0.016	0.016	0.017	0.017	0.017
Wheaton - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Unimproved: Personal	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010

SCHEDULE E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	APPR. FY12
COUNTYWIDE				
General Fund: Real	0.661	0.683	0.699	0.713
General Fund: Personal	1.652	1.707	1.747	1.783
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	0.773	0.795	0.811	0.828
Countywide: Personal	1.652	1.707	1.747	1.790
SPECIAL DISTRICTS				
Mass Transit: Real **	0.040	0.037	0.037	0.038
Mass Transit: Personal **	0.100	0.092	0.092	0.095
Fire: Real **	0.116	0.105	0.097	0.121
Fire: Personal **	0.290	0.262	0.242	0.303
Recreation: Real	0.022	0.019	0.018	0.018
Recreation: Personal	0.055	0.047	0.045	0.045
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.007	0.007	0.007	0.008
URBAN DISTRICTS				
Bethesda: Real	0.012	0.012	0.012	0.012
Bethesda: Personal	0.030	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	0.077
Bradley: Personal	0.200	0.200	0.200	0.193
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				

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	APPR. FY12
M-NCPPC				
Regional (Administration)				
Mandatory: Real	0.012	0.012	0.012	0.012
Mandatory: Personal	0.030	0.030	0.030	0.030
Discretionary: Real	0.007	0.006	0.003	0.005
Discretionary: Personal	0.017	0.015	0.008	0.013
Metro (Parks)				
Mandatory: Real	0.036	0.036	0.036	0.036
Mandatory: Personal	0.090	0.090	0.090	0.090
Maintenance: Real	0.008	0.008	0.008	0.008
Maintenance: Personal	0.020	0.020	0.020	0.020
Discretionary: Real	0.009	0.006	0.001	0.004
Discretionary: Personal	0.022	0.015	0.002	0.010
Advanced Land Acquisition: Real **	0.001	0.001	0.001	0.001
Advanced Land Acquisition: Personal **	0.003	0.003	0.003	0.003
Total M-NCPPC	0.255	0.242	0.214	0.232
PARKING DISTRICTS				
Bethesda - Commercial: Real	0.280	0.180	0.104	0.104
Bethesda - Commercial: Personal	0.700	0.450	0.260	0.260
Bethesda - Unimproved: Real	0.140	0.090	0.052	0.052
Bethesda - Unimproved: Personal	0.350	0.225	0.130	0.130
Montgomery Hills - Commercial: Real	0.240	0.240	0.240	0.240
Montgomery Hills - Commercial: Personal	0.600	0.600	0.600	0.600
Montgomery Hills - Unimproved: Real	0.120	0.120	0.120	0.120
Montgomery Hills - Unimproved: Personal	0.300	0.300	0.300	0.300
Silver Spring - Commercial: Real	0.280	0.280	0.317	0.317
Silver Spring - Commercial: Personal	0.700	0.700	0.792	0.793
Silver Spring - Unimproved: Real	0.140	0.140	0.158	0.158
Silver Spring - Unimproved: Personal	0.350	0.350	0.395	0.395
Wheaton - Commercial: Real	0.240	0.240	0.240	0.240
Wheaton - Commercial: Personal	0.600	0.600	0.600	0.600
Wheaton - Unimproved: Real	0.120	0.120	0.120	0.120
Wheaton - Unimproved: Personal	0.300	0.300	0.300	0.300

** On Countywide basis