
Property Tax Schedules

Schedule E, Taxes and User Charges

This schedule displays taxes and user charges for the average household in the County.

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

FY12 and FY13 Taxes & User Charges for Average Household In Montgomery County

	FY12	FY13	\$ CHG	% CHG
Property	\$ 3,938	\$ 3,964	\$ 26	0.7%
Income	\$ 3,363	\$ 3,426	\$ 63	1.9%
Other	\$ 1,131	\$ 1,143	\$ 12	1.1%
Total Taxes	\$ 8,432	\$ 8,533	\$ 101	1.2%
Water & Sewer	\$ 821	\$ 879	\$ 58	7.1%
Solid Waste/Leaf Collection	\$ 303	\$ 303	\$ -	0.0%
Water Quality Protection Charge	\$ 71	\$ 93	\$ 22	31.0%
Total Charges	\$ 1,195	\$ 1,275	\$ 80	6.7%
Total Taxes & Charges	\$ 9,627	\$ 9,808	\$ 181	1.9%

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

Note (2): Property taxes for FY13 at adopted rates effective July 1, 2012 and incorporate an income-tax offset credit of \$692 for an owner-occupied home in FY13 (the income-tax offset credit FY12 was \$692).

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 reflects a 7.5% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption.

Source: Fiscal Year 2013 Proposed Budget, Washington Suburban Sanitary Commission, page 14.

Note(6): Water Quality Protection Charge is specified per equivalent residential unit and increases from \$70.50 in FY12 to \$92.60 in FY13.

Source: Montgomery County Department of Finance

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY11	BUDGET FY12	PROJ. FY12	BUDGET FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16	PROJ. FY17	PROJ. FY18
COUNTYWIDE									
Countywide: Real	167.791	163.704	161.776	157.062	160.356	163.806	171.008	180.712	192.378
Countywide: Personal	3.856	4.043	3.910	3.896	3.903	3.853	3.875	3.993	4.008
SPECIAL DISTRICTS									
Mass Transit: Real	167.791	163.704	161.776	157.062	160.356	163.806	171.008	180.712	192.378
Mass Transit: Personal	3.856	4.043	3.910	3.896	3.903	3.853	3.875	3.993	4.008
Fire: Real	167.791	163.704	161.776	157.062	160.356	163.806	171.008	180.712	192.378
Fire: Personal	3.856	4.043	3.910	3.896	3.903	3.853	3.875	3.993	4.008
Recreation: Real	147.193	143.611	141.917	137.782	140.671	143.698	150.016	158.528	168.762
Recreation: Personal	3.145	3.353	3.189	3.177	3.183	3.143	3.160	3.256	3.268
Storm Drainage: Real	142.539	139.108	137.429	133.425	136.223	139.154	145.272	153.515	163.426
Storm Drainage: Personal	3.002	3.209	3.044	3.033	3.039	3.000	3.017	3.109	3.120
M-NCPPC - Regional: Real	146.384	142.794	141.137	137.024	139.898	142.908	149.191	157.657	167.835
M-NCPPC - Regional: Personal	3.132	3.342	3.176	3.165	3.170	3.130	3.147	3.244	3.255
M-NCPPC - Metropolitan: Real	146.384	142.794	141.137	137.024	139.898	142.908	149.191	157.657	167.835
M-NCPPC - Metropolitan: Personal	3.132	3.342	3.176	3.165	3.170	3.130	3.147	3.244	3.255
M-NCPPC - Land Acquisition: Real	167.791	163.704	161.776	157.062	160.356	163.806	171.008	180.712	192.378
M-NCPPC - Land Acquisition: Personal	3.856	4.043	3.910	3.896	3.903	3.853	3.875	3.993	4.008
URBAN DISTRICTS									
Bethesda: Real	3.532	3.372	3.405	3.306	3.375	3.448	3.599	3.804	4.049
Bethesda: Personal	0.209	0.221	0.212	0.212	0.212	0.209	0.210	0.217	0.218
Silver Spring: Real	2.352	2.376	2.267	2.201	2.247	2.296	2.397	2.533	2.696
Silver Spring: Personal	0.122	0.127	0.123	0.123	0.123	0.122	0.122	0.126	0.127
Wheaton: Real	0.452	0.466	0.436	0.423	0.432	0.441	0.460	0.487	0.518
Wheaton: Personal	0.028	0.029	0.029	0.028	0.029	0.028	0.028	0.029	0.029

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY11	BUDGET FY12	PROJ. FY12	BUDGET FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16	PROJ. FY17	PROJ. FY18
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.041	0.040	0.040	0.039	0.040	0.040	0.042	0.045	0.047
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	0.012	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	1.645	1.551	1.586	1.540	1.572	1.606	1.677	1.772	1.886
Bethesda - Commercial: Personal	0.179	0.193	0.181	0.181	0.181	0.179	0.180	0.185	0.186
Bethesda - Unimproved: Real	0.263	0.277	0.254	0.246	0.252	0.257	0.268	0.283	0.302
Bethesda - Unimproved: Personal	0.017	0.016	0.017	0.017	0.017	0.017	0.017	0.018	0.018
Montgomery Hills - Commercial: Real	0.027	0.028	0.026	0.025	0.026	0.026	0.028	0.029	0.031
Montgomery Hills - Commercial: Personal	0.003	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003
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	0.000	0.003	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Silver Spring - Commercial: Real	1.642	1.639	1.583	1.537	1.569	1.603	1.674	1.769	1.883
Silver Spring - Commercial: Personal	0.115	0.121	0.117	0.117	0.117	0.115	0.116	0.120	0.120
Silver Spring - Unimproved: Real	0.291	0.318	0.281	0.272	0.278	0.284	0.297	0.313	0.334
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	0.157	0.161	0.151	0.147	0.150	0.153	0.160	0.169	0.180
Wheaton - Commercial: Personal	0.009	0.016	0.009	0.009	0.009	0.009	0.009	0.009	0.009
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	0.010	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 FY10	ACTUAL FY11	ACTUAL FY12	APPR. FY13
COUNTYWIDE				
General Fund: Real	0.683	0.699	0.713	0.724
General Fund: Personal	1.707	1.747	1.783	1.810
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	0.795	0.811	0.828	0.836
Countywide: Personal	1.707	1.747	1.790	1.810
SPECIAL DISTRICTS				
Mass Transit: Real **	0.037	0.037	0.038	0.048
Mass Transit: Personal **	0.092	0.092	0.095	0.120
Fire: Real **	0.105	0.097	0.121	0.134
Fire: Personal **	0.262	0.242	0.303	0.335
Recreation: Real	0.019	0.018	0.018	0.021
Recreation: Personal	0.047	0.045	0.045	0.053
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.007	0.007	0.008	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	0.077	0.000
Bradley: Personal	0.200	0.200	0.193	0.000
Cabin John: Real	0.080	0.080	0.080	0.010
Cabin John: Personal	0.200	0.200	0.200	0.025

** On Countywide basis

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	APPR. FY13
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	0.006	0.003	0.005	0.006
Discretionary: Personal	0.015	0.008	0.013	0.015
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	0.006	0.001	0.004	0.010
Discretionary: Personal	0.015	0.002	0.010	0.025
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	0.242	0.214	0.232	0.256
PARKING DISTRICTS				
Bethesda - Commercial: Real	0.180	0.104	0.104	0.124
Bethesda - Commercial: Personal	0.450	0.260	0.260	0.310
Bethesda - Unimproved: Real	0.090	0.052	0.052	0.062
Bethesda - Unimproved: Personal	0.225	0.130	0.130	0.155
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	0.317	0.317	0.317
Silver Spring - Commercial: Personal	0.700	0.792	0.793	0.793
Silver Spring - Unimproved: Real	0.140	0.158	0.158	0.158
Silver Spring - Unimproved: Personal	0.350	0.395	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