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# Property Tax Schedules

## **Schedule E, Taxes and User Charges**

This schedule displays taxes and user charges per 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

FY14 and FY15 Taxes & User Charges per Household In Montgomery County					
	FY14	FY15	\$ CHG	% CHG	
Property	\$ 4,051	\$ 4,077	\$ 26	0.6%	
Income	\$ 3,672	\$ 3,551	\$ (120)	-3.3%	
Other	\$ 1,137	\$ 1,115	\$ (22)	-1.9%	
<b>Total Taxes</b>	<b>\$ 8,860</b>	<b>\$ 8,743</b>	<b>\$ (117)</b>	<b>-1.3%</b>	
Water & Sewer	\$ 940	\$ 994	\$ 54	5.7%	
Solid Waste/Leaf Collection	\$ 303	\$ 303	\$ -	0.0%	
Water Quality Protection Charge	\$ 88	\$ 88	\$ -	0.0%	
<b>Total Charges</b>	<b>\$ 1,331</b>	<b>\$ 1,385</b>	<b>\$ 54</b>	<b>4.0%</b>	
<b>Total Taxes &amp; Charges</b>	<b>\$ 10,191</b>	<b>\$ 10,128</b>	<b>\$ (63)</b>	<b>-0.6%</b>	
Note (1): Tax per household is computed as total estimated revenue divided by number of households.					
Note (2): Property taxes for FY14 and FY15 at adopted rates effective July 1, 2013 and July 1, 2014, respectively and incorporate an income-tax offset credit of \$692 in FY14 and \$692 in FY15 for an owner-occupied home.					
Note (3): Other taxes include transfer, recordation, fuel/energy, telephone, and admissions.					
Note (4): Tax & User Charges are <u>not</u> adjusted for inflation.					
Note (5): Water & Sewer bill included an 5.5% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption. Source: Fiscal Year 2015 Proposed Budget, Washington Suburban Sanitary Commission, page 14 & 16.					
Note(6): Water Quality Protection Charge is specified per equivalent residential unit and maintains the FY14 rate of \$88.40.					
Source: Montgomery County Department of Finance and Office of Management and Budget					JUNE 2014

# SCHEDULE E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY										
ASSESSABLE BASE (in billion \$)	ACTUAL FY13	BUDGET FY14	PROJ. FY14	BUDGET FY15	PROJ. FY16	PROJ. FY17	PROJ. FY18	PROJ. FY19	PROJ. FY20	
<b>COUNTYWIDE</b>										
Countywide: Real	158.273	159.628	159.960	165.668	171.721	180.393	190.963	201.929	213.746	
Countywide: Personal	3.604	3.677	3.538	3.469	3.352	3.259	3.174	3.095	3.013	
<b>SPECIAL DISTRICTS</b>										
Mass Transit: Real	158.273	159.628	159.960	165.668	171.721	180.393	190.963	201.929	213.746	
Mass Transit: Personal	3.604	3.677	3.538	3.469	3.352	3.259	3.174	3.095	3.013	
Fire: Real	158.273	159.628	159.960	165.668	171.721	180.393	190.963	201.929	213.746	
Fire: Personal	3.604	3.677	3.538	3.469	3.352	3.259	3.174	3.095	3.013	
Recreation: Real	138.445	139.314	139.921	144.913	150.208	157.794	167.040	176.632	186.968	
Recreation: Personal	2.959	2.995	2.905	2.848	2.751	2.675	2.606	2.540	2.473	
Storm Drainage: Real	133.748	134.734	135.174	139.997	145.112	152.441	161.373	170.640	180.626	
Storm Drainage: Personal	2.834	2.849	2.782	2.727	2.635	2.562	2.495	2.433	2.368	
M-NCPPC - Regional: Real	137.632	138.511	139.099	144.062	149.326	156.867	166.059	175.594	185.870	
M-NCPPC - Regional: Personal	2.946	2.981	2.892	2.835	2.739	2.664	2.594	2.529	2.462	
M-NCPPC - Metropolitan: Real	137.632	138.511	139.099	144.062	149.326	156.867	166.059	175.594	185.870	
M-NCPPC - Metropolitan: Personal	2.946	2.981	2.892	2.835	2.739	2.664	2.594	2.529	2.462	
M-NCPPC - Land Acquisition: Real	158.273	159.628	159.960	165.668	171.721	180.393	190.963	201.929	213.746	
M-NCPPC - Land Acquisition: Personal	3.604	3.677	3.538	3.469	3.352	3.259	3.174	3.095	3.013	
<b>URBAN DISTRICTS</b>										
Bethesda: Real	3.409	3.300	3.445	3.568	3.698	3.885	4.113	4.349	4.603	
Bethesda: Personal	0.202	0.200	0.199	0.195	0.188	0.183	0.178	0.174	0.169	
Silver Spring: Real	2.653	2.376	2.682	2.777	2.879	3.024	3.201	3.385	3.583	
Silver Spring: Personal	0.125	0.115	0.123	0.121	0.117	0.113	0.110	0.108	0.105	
Wheaton: Real	0.470	0.432	0.475	0.492	0.510	0.536	0.568	0.600	0.635	
Wheaton: Personal	0.026	0.028	0.026	0.025	0.024	0.024	0.023	0.022	0.022	

# SCHEDULE E-1

## ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY13	BUDGET FY14	PROJ. FY14	BUDGET FY15	PROJ. FY16	PROJ. FY17	PROJ. FY18	PROJ. FY19	PROJ. FY20
<b>NOISE ABATEMENT DISTRICTS</b>									
Bradley: Real	0.043	0.042	0.043	0.045	0.046	0.049	0.051	0.054	0.057
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.010	0.010	0.010	0.011	0.011	0.012	0.012	0.013	0.014
Cabin John: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>PARKING DISTRICTS</b>									
Bethesda - Commercial: Real	1.506	1.431	1.522	1.577	1.634	1.717	1.817	1.922	2.034
Bethesda - Commercial: Personal	0.171	0.177	0.168	0.164	0.159	0.154	0.150	0.146	0.143
Bethesda - Unimproved: Real	0.246	0.236	0.248	0.257	0.267	0.280	0.297	0.314	0.332
Bethesda - Unimproved: Personal	0.018	0.019	0.017	0.017	0.017	0.016	0.016	0.015	0.015
Montgomery Hills - Commercial: Real	0.027	0.026	0.028	0.029	0.030	0.031	0.033	0.035	0.037
Montgomery Hills - Commercial: Personal	0.002	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002
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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Silver Spring - Commercial: Real	1.935	1.687	1.956	2.025	2.099	2.205	2.335	2.469	2.613
Silver Spring - Commercial: Personal	0.122	0.111	0.120	0.118	0.114	0.111	0.108	0.105	0.102
Silver Spring - Unimproved: Real	0.309	0.289	0.312	0.323	0.335	0.352	0.373	0.394	0.417
Silver Spring - Unimproved: Personal	0.001	0.003	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Commercial: Real	0.170	0.149	0.172	0.178	0.185	0.194	0.205	0.217	0.230
Wheaton - Commercial: Personal	0.008	0.008	0.008	0.008	0.008	0.008	0.007	0.007	0.007
Wheaton - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Unimproved: Personal	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002

# SCHEDULE E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14	APPR. FY15
<b>COUNTYWIDE</b>				
General Fund: Real	0.713	0.724	0.759	0.732
General Fund: Personal	1.783	1.810	1.898	1.830
State of Maryland: Real	0.112	0.112	0.112	0.112
State of Maryland: Personal	n/a	n/a	n/a	n/a
<b>Countywide: Real</b>	<b>0.828</b>	<b>0.836</b>	<b>0.871</b>	<b>0.844</b>
<b>Countywide: Personal</b>	<b>1.790</b>	<b>1.810</b>	<b>1.898</b>	<b>1.830</b>
<b>SPECIAL DISTRICTS</b>				
Mass Transit: Real **	0.038	0.048	0.042	0.040
Mass Transit: Personal **	0.095	0.120	0.105	0.100
Fire: Real **	0.121	0.134	0.125	0.136
Fire: Personal **	0.303	0.335	0.313	0.340
Recreation: Real	0.018	0.021	0.020	0.023
Recreation: Personal	0.045	0.053	0.050	0.058
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.008	0.008	0.008	0.008
<b>URBAN DISTRICTS</b>				
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
<b>NOISE ABATEMENT DISTRICTS</b>				
Bradley: Real	0.077	0.000	0.000	0.000
Bradley: Personal	0.193	0.000	0.000	0.000
Cabin John: Real	0.080	0.010	0.000	0.000
Cabin John: Personal	0.200	0.025	0.000	0.000
** On Countywide basis				

# SCHEDULE E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14	APPR. FY15
<b>M-NCPPC</b>				
Regional (Administration)				
Mandatory: Real	0.012	0.012	0.012	0.012
Mandatory: Personal	0.030	0.030	0.030	0.030
Discretionary: Real	0.005	0.006	0.006	0.005
Discretionary: Personal	0.013	0.015	0.015	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	0.004	0.010	0.009	0.012
Discretionary: Personal	0.010	0.025	0.023	0.030
Advanced Land Acquisition: Real **	0.001	0.001	0.001	0.001
Advanced Land Acquisition: Personal **	0.003	0.003	0.003	0.003
<b>Total M-NCPPC</b>	<b>0.232</b>	<b>0.256</b>	<b>0.253</b>	<b>0.260</b>
<b>PARKING DISTRICTS</b>				
Bethesda - Commercial: Real	0.104	0.124	0.124	0.124
Bethesda - Commercial: Personal	0.260	0.310	0.310	0.310
Bethesda - Unimproved: Real	0.052	0.062	0.062	0.062
Bethesda - Unimproved: Personal	0.130	0.155	0.155	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	0.317	0.317	0.317	0.317
Silver Spring - Commercial: Personal	0.793	0.793	0.793	0.793
Silver Spring - Unimproved: Real	0.158	0.158	0.158	0.158
Silver Spring - Unimproved: Personal	0.395	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				

