



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.

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Schedule E

FY16 and FY17 Taxes & User Charges for Average Household In Montgomery County				
	FY16	FY17	\$ CHG	% CHG
Property	\$4,146	\$4,514	\$368	8.9%
Income	\$3,772	\$3,862	\$90	2.4%
Other	\$1,216	\$1,188	(\$28)	-2.3%
Total Taxes	\$9,134	\$9,564	\$430	4.7%
Water & Sewer	\$622	\$643	\$21	3.4%
Solid Waste/Leaf Collection	\$298	\$303	\$5	1.7%
Total Charges	\$920	\$946	\$26	2.8%
Total Taxes & Charges	\$10,054	\$10,510	\$456	4.5%
Note (1): Average household tax burden computed as total estimated revenue divided by number of households. Note (2): Property taxes for FY16 and FY17 at adopted rates effective July 1, 2015 and July 1, 2016, respectively, and incorporate an income-tax offset credit of \$692 in FY16 and FY17, respectively, for an owner-occupied home. Note (3): Other taxes include transfer, recordation, fuel/energy, telephone, admissions, e-cigarettes, and water quality protection charge. The water quality protection charge is specified per equivalent residential unit and increases from \$88.40 in FY16 to \$95.00 in FY17 Note (4): Tax & User Charges are not adjusted for inflation. Note (5): Water & Sewer bill included an 3.0% water and sewer rate increase, a recalibration of the Account Maintenance Fee, and a Infrastructure Investment Fee. The amount assumes 145 gallons average daily consumption. The FY16 amount has been restated to reflect the 145 gallons average daily consumption. Source: Fiscal Year 2017 Proposed Budget, Washington Suburban Sanitary Commission, page 17 Note(6): Totals may not add due to rounding				
Source: Montgomery County Department of Finance and Office of Management and Budget				June 2016

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY15	BUDGET FY16	PROJ. FY16	BUDGET FY17	PROJ. FY18	PROJ. FY19	PROJ. FY20	PROJ. FY21	PROJ. FY22
Countywide									
Countywide: Real	163.657	171.470	170.581	179.260	188.300	195.541	201.616	207.861	215.335
Countywide: Personal	3.655	3.590	3.837	3.803	3.771	3.817	3.850	3.901	3.924
Special Districts									
Mass Transit: Real	163.657	171.470	170.581	179.260	188.300	195.541	201.616	207.861	215.335
Mass Transit: Personal	3.655	3.590	3.837	3.803	3.771	3.817	3.850	3.901	3.924
Fire: Real	163.657	171.470	170.581	179.260	188.300	195.541	201.616	207.861	215.335
Fire: Personal	3.655	3.590	3.837	3.803	3.771	3.817	3.850	3.901	3.924
Recreation: Real	143.260	149.810	149.321	156.918	164.831	171.170	176.487	181.954	188.497
Recreation: Personal	2.980	2.925	3.128	3.101	3.075	3.112	3.139	3.180	3.200
Storm Drainage: Real	138.480	144.855	144.339	151.682	159.331	165.458	170.599	175.883	182.208
Storm Drainage: Personal	2.856	2.810	2.998	2.971	2.946	2.982	3.008	3.048	3.066
M-NCPPC - Regional: Real	142.419	148.955	148.444	155.997	163.863	170.165	175.451	180.886	187.391
M-NCPPC - Regional: Personal	2.964	2.913	3.111	3.084	3.058	3.095	3.122	3.163	3.182
M-NCPPC - Metropolitan: Real	142.419	148.955	148.444	155.997	163.863	170.165	175.451	180.886	187.391
M-NCPPC - Metropolitan: Personal	2.964	2.913	3.111	3.084	3.058	3.095	3.122	3.163	3.182
M-NCPPC - Land Acquisition: Real	163.657	171.470	170.581	179.260	188.300	195.541	201.616	207.861	215.335
M-NCPPC - Land Acquisition: Personal	3.655	3.590	3.837	3.803	3.771	3.817	3.850	3.901	3.924
Urban Districts									
Bethesda: Real	3.847	3.731	4.010	4.214	4.426	4.597	4.739	4.886	5.062
Bethesda: Personal	0.213	0.201	0.223	0.221	0.220	0.222	0.224	0.227	0.228
Silver Spring: Real	3.070	3.049	3.200	3.363	3.532	3.668	3.782	3.899	4.039
Silver Spring: Personal	0.133	0.123	0.139	0.138	0.137	0.139	0.140	0.142	0.142
Wheaton: Real	0.563	0.600	0.586	0.616	0.647	0.672	0.693	0.715	0.740
Wheaton: Personal	0.032	0.026	0.034	0.033	0.033	0.033	0.034	0.034	0.034
Noise Abatement Districts									
Bradley: Real	0.042	0.045	0.043	0.046	0.048	0.050	0.051	0.053	0.055
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	0.012	0.012	0.013	0.013	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
Parking Districts									
Bethesda - Commercial: Real	1.631	1.677	1.700	1.786	1.876	1.949	2.009	2.071	2.146
Bethesda - Commercial: Personal	0.177	0.166	0.186	0.184	0.183	0.185	0.186	0.189	0.190
Bethesda - Unimproved: Real	0.269	0.271	0.280	0.294	0.309	0.321	0.331	0.341	0.354
Bethesda - Unimproved: Personal	0.021	0.019	0.022	0.022	0.022	0.022	0.022	0.023	0.023
Montgomery Hills - Commercial: Real	0.031	0.032	0.033	0.034	0.036	0.037	0.039	0.040	0.041
Montgomery Hills - Commercial: Personal	0.003	0.002	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Silver Spring - Commercial: Real	2.164	2.246	2.256	2.371	2.490	2.586	2.667	2.749	2.848
Silver Spring - Commercial: Personal	0.130	0.121	0.137	0.135	0.134	0.136	0.137	0.139	0.140
Silver Spring - Unimproved: Real	0.330	0.334	0.344	0.362	0.380	0.394	0.407	0.419	0.434
Silver Spring - Unimproved: Personal	0.002	0.001	0.002	0.002	0.002	0.002	0.002	0.002	0.002
Wheaton - Commercial: Real	0.215	0.237	0.224	0.235	0.247	0.257	0.265	0.273	0.283
Wheaton - Commercial: Personal	0.010	0.010	0.010	0.010	0.010	0.010	0.010	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	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003



Schedule E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY14	ACTUAL FY15	ACTUAL FY16	APPR FY17
Countywide				
General Fund: Real	0.759	0.732	0.7230	0.7734
General Fund: Personal	1.897	1.830	1.8075	1.9335
State of Maryland: Real	0.112	0.112	0.1120	0.1120
State of Maryland: Personal	0.000	0.000	0.0000	0.0000
Countywide: Real	0.871	0.844	0.8350	0.8854
Countywide: Personal	1.898	1.830	1.8075	1.9335
Special Districts				
Mass Transit: Real	0.042	0.040	0.0600	0.0520
Mass Transit: Personal	0.105	0.100	0.1500	0.1300
Fire: Real	0.125	0.136	0.1160	0.1140
Fire: Personal	0.313	0.340	0.2900	0.2850
Recreation: Real	0.020	0.023	0.0230	0.0230
Recreation: Personal	0.050	0.058	0.0575	0.0575
Storm Drainage: Real	0.003	0.003	0.0030	0.0030
Storm Drainage: Personal	0.008	0.008	0.0075	0.0075
Urban Districts				
Bethesda: Real	0.012	0.012	0.0120	0.0120
Bethesda: Personal	0.030	0.030	0.0300	0.0300
Silver Spring: Real	0.024	0.024	0.0240	0.0240
Silver Spring: Personal	0.060	0.060	0.0600	0.0600
Wheaton: Real	0.030	0.030	0.0300	0.0300
Wheaton: Personal	0.075	0.075	0.0750	0.0750
M-NCPPC				
Regional (Administration)				
Mandatory: Real	0.012	0.012	0.0120	0.0120
Mandatory: Personal	0.030	0.030	0.0300	0.0300
Discretionary: Real	0.006	0.005	0.0060	0.0050
Discretionary: Personal	0.015	0.013	0.0150	0.0125
Metro (Parks)				
Mandatory: Real	0.036	0.036	0.0360	0.0360
Mandatory: Personal	0.090	0.090	0.0900	0.0900
Maintenance: Real	0.008	0.008	0.0080	0.0080
Maintenance: Personal	0.020	0.020	0.0200	0.0200
Discretionary: Real	0.009	0.012	0.0112	0.0108
Discretionary: Personal	0.023	0.030	0.0280	0.0270

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY14	ACTUAL FY15	ACTUAL FY16	APPR FY17
Advanced Land Acquisition: Real **	0.001	0.001	0.0010	0.0010
Advanced Land Acquisition: Personal **	0.003	0.002	0.0025	0.0025
Parking Districts				
Bethesda - Commercial: Real	0.124	0.124	0.0000	0.0000
Bethesda - Commercial: Personal	0.310	0.310	0.0000	0.0000
Bethesda - Unimproved: Real	0.062	0.062	0.0000	0.0000
Bethesda - Unimproved: Personal	0.155	0.155	0.0000	0.0000
Montgomery Hills - Commercial: Real	0.240	0.240	0.0000	0.0000
Montgomery Hills - Commercial: Personal	0.600	0.600	0.0000	0.0000
Montgomery Hills - Unimproved: Real	0.120	0.120	0.0000	0.0000
Montgomery Hills - Unimproved: Personal	0.300	0.300	0.0000	0.0000
Silver Spring - Commercial: Real	0.317	0.317	0.0000	0.0000
Silver Spring - Commercial: Personal	0.792	0.792	0.0000	0.0000
Silver Spring - Unimproved: Real	0.158	0.158	0.0000	0.0000
Silver Spring - Unimproved: Personal	0.395	0.395	0.0000	0.0000
Wheaton - Commercial: Real	0.240	0.240	0.0000	0.0000
Wheaton - Commercial: Personal	0.600	0.600	0.0000	0.0000
Wheaton - Unimproved: Real	0.120	0.120	0.0000	0.0000
Wheaton - Unimproved: Personal	0.300	0.300	0.0000	0.0000

** On Countywide basis