



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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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	3.100	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	1.948	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

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

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
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	REC FY17
COUNTYWIDE				
General Fund: Real	0.759	0.732	0.7230	0.7754
General Fund: Personal	1.897	1.830	1.8075	1.9385
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	0.8874
Countywide: Personal	1.898	1.830	1.8075	1.9385
SPECIAL DISTRICTS				
Mass Transit: Real	0.042	0.040	0.0600	0.0510
Mass Transit: Personal	0.105	0.100	0.1500	0.1275
Fire: Real	0.125	0.136	0.1160	0.1130
Fire: Personal	0.313	0.340	0.2900	0.2825
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

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY14	ACTUAL FY15	ACTUAL FY16	REC FY17
Discretionary: Real	0.009	0.012	0.0112	0.0108
Discretionary: Personal	0.023	0.030	0.0280	0.0270
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