



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 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

FY17 and FY18 Taxes & User Charges for Average Household In Montgomery County

	FY17	FY18	\$ CHG	% CHG
Property	\$ 4,599	\$ 4,646	\$ 47	1.0%
Income	\$ 3,934	\$ 4,089	\$ 154	3.9%
Other	\$ 1,251	\$ 1,235	\$ (15)	-1.2%
Total Taxes	\$ 9,784	\$ 9,970	\$ 186	1.9%
Water & Sewer	\$ 614	\$ 631	\$ 17	2.8%
Solid Waste/Leaf Collection	\$ 303	\$ 303	\$ 0	0.0%
Total Charges	\$ 917	\$ 934	\$ 17	1.9%
Total Taxes & Charges	\$ 10,701	\$ 10,905	\$ 203	1.9%

Note (1): Average household tax burden computed as total estimated revenue divided by number of households. Number of households are revised estimates for CY17 and CY18 based on historical data from the American Community Survey, U.S. Bureau of the Census.

Note (2): Property taxes for FY17 and FY18 at adopted rates effective July 1, 2016 and July 1, 2017, respectively, and incorporate an income-tax offset credit of \$692 in both FY17 and FY18 for an owner-occupied home.

Note (3): Other taxes include Transfer, Recordation, Fuel/Energy, Telephone, Admissions, E-Cigarettes, and Water Quality Protection Charge. Water Quality Protection Charge is specified per equivalent residential unit and increases from \$95.00 in FY17 to \$104.25 in FY18.

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

Note (5): Water & Sewer bill included an 3.5% water and sewer rate increase.

The amount assumes 137 gallons average daily consumption. The FY17 amount has been restated to reflect the 137 gallons average daily consumption.

Source: Fiscal Year 2018 Proposed Budget, Washington Suburban Sanitary Commission, pages 17 and 18.

Note(6): Totals may not add due to rounding

Source: Montgomery County Department of Finance and Office of Management and Budget

June 2017

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY16	BUDGET FY17	PROJ. FY17	BUDGET FY18	PROJ. FY19	PROJ. FY20	PROJ. FY21	PROJ. FY22	PROJ. FY23
Countywide									
Countywide: Real	170.176	179.260	178.296	185.671	193.220	200.565	207.172	213.568	219.822
Countywide: Personal	3.884	3.803	3.845	3.862	3.917	3.961	4.026	4.055	4.099
Special Districts									
Mass Transit: Real	170.176	179.260	178.296	185.671	193.220	200.565	207.172	213.568	219.822
Mass Transit: Personal	3.884	3.803	3.845	3.862	3.917	3.961	4.026	4.055	4.099
Fire: Real	170.176	179.260	178.296	185.671	193.220	200.565	207.172	213.568	219.822
Fire: Personal	3.884	3.803	3.845	3.862	3.917	3.961	4.026	4.055	4.099
Recreation: Real	148.830	156.918	155.931	162.382	168.983	175.407	181.185	186.779	192.248
Recreation: Personal	3.168	3.100	3.136	3.149	3.194	3.230	3.284	3.307	3.343
Storm Drainage: Real	143.862	151.682	150.726	156.961	163.342	169.551	175.137	180.544	185.831
Storm Drainage: Personal	3.038	2.971	3.007	3.020	3.063	3.098	3.149	3.172	3.206
M-NCPPC - Regional: Real	147.959	155.997	155.018	161.431	167.993	174.379	180.124	185.685	191.122
M-NCPPC - Regional: Personal	3.155	3.084	3.122	3.136	3.181	3.217	3.270	3.293	3.329
M-NCPPC - Metropolitan: Real	147.959	155.997	155.018	161.431	167.993	174.379	180.124	185.685	191.122
M-NCPPC - Metropolitan: Personal	3.155	3.084	3.122	3.136	3.181	3.217	3.270	3.293	3.329
M-NCPPC - Land Acquisition: Real	170.176	179.260	178.296	185.671	193.220	200.565	207.172	213.568	219.822
M-NCPPC - Land Acquisition: Personal	3.884	3.803	3.845	3.862	3.917	3.961	4.026	4.055	4.099
Urban Districts									
Bethesda: Real	4.384	4.214	4.593	4.783	4.978	5.167	5.337	5.502	5.663
Bethesda: Personal	0.211	0.221	0.209	0.210	0.213	0.215	0.219	0.220	0.223
Silver Spring: Real	3.164	3.363	3.315	3.452	3.592	3.729	3.852	3.971	4.087
Silver Spring: Personal	0.126	0.138	0.124	0.125	0.127	0.128	0.130	0.131	0.133
Wheaton: Real	0.589	0.616	0.618	0.643	0.669	0.695	0.718	0.740	0.761
Wheaton: Personal	0.035	0.033	0.035	0.035	0.035	0.036	0.036	0.037	0.037
Noise Abatement Districts									
Bradley: Real	0.042	0.046	0.044	0.046	0.048	0.049	0.051	0.053	0.054
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	0.012	0.011	0.012	0.012	0.013	0.013	0.014	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	3.622	1.786	3.794	3.951	4.112	4.268	4.409	4.545	4.678
Bethesda - Commercial: Personal	0.177	0.184	0.175	0.176	0.178	0.180	0.183	0.184	0.186
Bethesda - Unimproved: Real	0.475	0.294	0.498	0.518	0.539	0.560	0.578	0.596	0.614
Bethesda - Unimproved: Personal	0.022	0.022	0.022	0.022	0.022	0.023	0.023	0.023	0.024
Montgomery Hills - Commercial: Real	0.045	0.034	0.048	0.050	0.052	0.054	0.055	0.057	0.059
Montgomery Hills - Commercial: Personal	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

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	2.715	2.371	2.844	2.962	3.082	3.200	3.305	3.407	3.507
Silver Spring - Commercial: Personal	0.123	0.135	0.122	0.122	0.124	0.125	0.128	0.128	0.130
Silver Spring - Unimproved: Real	0.335	0.362	0.351	0.366	0.381	0.395	0.408	0.421	0.433
Silver Spring - Unimproved: Personal	0.001	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Commercial: Real	0.354	0.235	0.371	0.386	0.402	0.417	0.431	0.444	0.457
Wheaton - Commercial: Personal	0.013	0.010	0.012	0.013	0.013	0.013	0.013	0.013	0.013
Wheaton - Unimproved: Real	0.006	0.001	0.006	0.006	0.007	0.007	0.007	0.007	0.007
Wheaton - Unimproved: Personal	0.004	0.003	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 FY15	ACTUAL FY16	ACTUAL FY17	APPR FY18
Countywide				
General Fund: Real	0.732	0.7230	0.7734	0.7484
General Fund: Personal	1.830	1.8075	1.9335	1.8710
State of Maryland: Real	0.112	0.1120	0.1120	0.1120
State of Maryland: Personal	0.000	0.0000	0.0000	0.0000
Countywide: Real	0.844	0.8350	0.8854	0.8604
Countywide: Personal	1.830	1.8075	1.9335	1.8710
Special Districts				
Mass Transit: Real	0.040	0.0600	0.0520	0.0580
Mass Transit: Personal	0.100	0.1500	0.1300	0.1450
Fire: Real	0.136	0.1160	0.1140	0.1089
Fire: Personal	0.340	0.2900	0.2850	0.2723
Recreation: Real	0.023	0.0230	0.0230	0.0240
Recreation: Personal	0.058	0.0575	0.0575	0.0600
Storm Drainage: Real	0.003	0.0030	0.0030	0.0000
Storm Drainage: Personal	0.008	0.0075	0.0075	0.0000
Urban Districts				
Bethesda: Real	0.012	0.0120	0.0120	0.0120
Bethesda: Personal	0.030	0.0300	0.0300	0.0300
Silver Spring: Real	0.024	0.0240	0.0240	0.0240
Silver Spring: Personal	0.060	0.0600	0.0600	0.0600
Wheaton: Real	0.030	0.0300	0.0300	0.0300
Wheaton: Personal	0.075	0.0750	0.0750	0.0750
M-NCPPC				
Regional (Administration)				
Mandatory: Real	0.012	0.0120	0.0120	0.0120
Mandatory: Personal	0.030	0.0300	0.0300	0.0300
Discretionary: Real	0.005	0.0060	0.0050	0.0052
Discretionary: Personal	0.013	0.0150	0.0125	0.0130
Metro (Parks)				
Mandatory: Real	0.036	0.0360	0.0360	0.0360
Mandatory: Personal	0.090	0.0900	0.0900	0.0900
Maintenance: Real	0.008	0.0080	0.0080	0.0080
Maintenance: Personal	0.020	0.0200	0.0200	0.0200
Discretionary: Real	0.012	0.0112	0.0108	0.0114
Discretionary: Personal	0.030	0.0280	0.0270	0.0285

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	APPR FY18
Advanced Land Acquisition: Real **	0.001	0.0010	0.0010	0.0010
Advanced Land Acquisition: Personal **	0.002	0.0025	0.0025	0.0025
Parking Districts				
Bethesda - Commercial: Real	0.124	0.0000	0.0000	0.0000
Bethesda - Commercial: Personal	0.310	0.0000	0.0000	0.0000
Bethesda - Unimproved: Real	0.062	0.0000	0.0000	0.0000
Bethesda - Unimproved: Personal	0.155	0.0000	0.0000	0.0000
Montgomery Hills - Commercial: Real	0.240	0.0000	0.0000	0.0000
Montgomery Hills - Commercial: Personal	0.600	0.0000	0.0000	0.0000
Montgomery Hills - Unimproved: Real	0.120	0.0000	0.0000	0.0000
Montgomery Hills - Unimproved: Personal	0.300	0.0000	0.0000	0.0000
Silver Spring - Commercial: Real	0.317	0.0000	0.0000	0.0000
Silver Spring - Commercial: Personal	0.792	0.0000	0.0000	0.0000
Silver Spring - Unimproved: Real	0.158	0.0000	0.0000	0.0000
Silver Spring - Unimproved: Personal	0.395	0.0000	0.0000	0.0000
Wheaton - Commercial: Real	0.240	0.0000	0.0000	0.0000
Wheaton - Commercial: Personal	0.600	0.0000	0.0000	0.0000
Wheaton - Unimproved: Real	0.120	0.0000	0.0000	0.0000
Wheaton - Unimproved: Personal	0.300	0.0000	0.0000	0.0000

** On Countywide basis