



Property Tax Schedules

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.

THIS PAGE INTENTIONALLY LEFT BLANK



Schedule E

FY22 and FY23 Taxes & User Charges for Average Household In Montgomery County (1)

	FY22	FY23	\$ CHG	% CHG
Property (2,3)	\$ 4,798	\$ 4,892	\$ 94	2.0%
Income (3)	\$ 4,531	\$ 4,661	\$ 130	2.9%
Other (4)	\$ 1,285	\$ 1,307	\$ 22	1.7%
Total Taxes	\$ 10,615	\$ 10,861	\$ 246	2.3%
Water & Sewer (5)	\$ 964	\$ 1,027	\$ 63	6.5%
Solid Waste/Leaf Collection (6)	\$ 361	\$ 407	\$ 46	12.6%
Total Charges	\$ 1,325	\$ 1,434	\$ 108	8.2%
Total Taxes & Charges (7,8)	\$ 11,941	\$ 12,294	\$ 354	3.0%

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

Note (2): Property taxes for FY22 and FY23 are at adopted rates effective July 1, 2021 and July 1, 2022, respectively and incorporate an income-tax offset credit for an owner-occupied home of \$692 in FY22 and \$692 in FY23.

Note (3): Since the weighted real property tax rate (\$0.9785 per \$100 assessed value) and the income tax rate (3.2%) have not changed, the increases in the average household property tax and income tax burdens are attributed to increases in total real property taxable assessments and total household taxable income.

Note (4): Other taxes include transfer, recordation, fuel/energy, telephone, admissions, e-cigarettes, and the water quality protection charge. The water quality protection charge is specified per equivalent residential unit and increases from \$113.50 in FY22 to \$119.50 in FY23.

Note (5): Water & Sewer bill included a 6.5% water and sewer rate increase and a 6.5% increase in the Account Maintenance Fee. The amount assumes 165 gallons average daily consumption.

Source: Fiscal Year 2023 *Adopted* Budget (p. 2-3), Washington Suburban Sanitary Commission.

Note (6): Solid Waste charges for single-family households increases from \$244.78 in FY22 to \$288.20 in FY23.

Leaf Collection charges for single-family households increases from \$116.46 in FY22 to \$118.67 in FY23.

Note (7): Tax & User Charges are not adjusted for inflation.

Note (8): Totals may not add due to rounding

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

June 2022

THIS PAGE INTENTIONALLY LEFT BLANK



Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY21	BUDGET FY22	PROJ. FY22	BUDGET FY23	PROJ. FY24	PROJ. FY25	PROJ. FY26	PROJ. FY27	PROJ. FY28
COUNTYWIDE									
Countywide: Real	198.348	203.097	203.595	208.454	213.536	219.905	225.831	231.561	237.519
Countywide: Personal	4.682	4.266	4.859	5.042	5.232	5.429	5.634	5.846	6.067
SPECIAL DISTRICTS									
Mass Transit: Real	198.348	203.097	203.595	208.454	213.536	219.905	225.831	231.561	237.519
Mass Transit: Personal	4.682	4.266	4.859	5.042	5.232	5.429	5.634	5.846	6.067
Fire: Real	198.348	203.097	203.595	208.454	213.536	219.905	225.831	231.561	237.519
Fire: Personal	4.682	4.266	4.859	5.042	5.232	5.429	5.634	5.846	6.067
Recreation: Real	172.980	177.272	177.556	181.794	186.226	191.780	196.949	201.946	207.141
Recreation: Personal	3.965	3.546	4.115	4.270	4.431	4.598	4.771	4.951	5.138
Storm Drainage: Real	166.921	171.079	171.337	175.426	179.703	185.063	190.050	194.872	199.886
Storm Drainage: Personal	3.817	3.404	3.961	4.111	4.266	4.426	4.593	4.766	4.946
M-NCPPC - Regional: Real	171.864	176.145	176.410	180.620	185.024	190.542	195.677	200.642	205.804
M-NCPPC - Regional: Personal	3.948	3.529	4.097	4.252	4.412	4.578	4.751	4.930	5.116
M-NCPPC - Metropolitan: Real	171.864	176.145	176.410	180.620	185.024	190.542	195.677	200.642	205.804
M-NCPPC - Metropolitan: Personal	3.948	3.529	4.097	4.252	4.412	4.578	4.751	4.930	5.116
M-NCPPC - Land Acquisition: Real	198.348	203.097	203.595	208.454	213.536	219.905	225.831	231.561	237.519
M-NCPPC - Land Acquisition: Personal	4.682	4.266	4.859	5.042	5.232	5.429	5.634	5.846	6.067
URBAN DISTRICTS									
Bethesda: Real	5.956	5.995	6.114	6.260	6.412	6.603	6.781	6.953	7.132
Bethesda: Personal	0.206	0.212	0.214	0.222	0.231	0.239	0.248	0.258	0.267
Silver Spring: Real	3.938	4.027	4.043	4.139	4.240	4.367	4.484	4.598	4.716
Silver Spring: Personal	0.110	0.129	0.115	0.119	0.123	0.128	0.133	0.138	0.143
Wheaton: Real	0.850	0.865	0.872	0.893	0.915	0.942	0.967	0.992	1.017
Wheaton: Personal	0.034	0.032	0.036	0.037	0.038	0.040	0.041	0.043	0.045
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.044	0.046	0.046	0.047	0.048	0.049	0.051	0.052	0.053
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.012	0.012	0.014	0.015	0.015	0.015	0.016	0.016	0.017
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	5.139	5.146	5.275	5.401	5.533	5.698	5.851	6.000	6.154

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.169	0.175	0.176	0.183	0.189	0.197	0.204	0.212	0.220
Bethesda - Unimproved: Real	0.530	0.541	0.544	0.557	0.570	0.587	0.603	0.619	0.634
Bethesda - Unimproved: Personal	0.030	0.031	0.032	0.033	0.034	0.035	0.037	0.038	0.039
Montgomery Hills - Commercial: Real	0.052	0.052	0.053	0.054	0.056	0.057	0.059	0.060	0.062
Montgomery Hills - Commercial: Personal	0.002	0.002	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	3.335	3.411	3.423	3.505	3.590	3.697	3.797	3.893	3.994
Silver Spring - Commercial: Personal	0.110	0.129	0.114	0.118	0.122	0.127	0.132	0.137	0.142
Silver Spring - Unimproved: Real	0.440	0.445	0.451	0.462	0.473	0.488	0.501	0.513	0.527
Silver Spring - Unimproved: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Wheaton - Commercial: Real	0.491	0.490	0.504	0.516	0.529	0.544	0.559	0.573	0.588
Wheaton - Commercial: Personal	0.011	0.011	0.012	0.012	0.013	0.013	0.014	0.014	0.015
Wheaton - Unimproved: Real	0.005	0.005	0.005	0.006	0.006	0.006	0.006	0.006	0.006
Wheaton - Unimproved: Personal	0.005	0.004	0.006	0.006	0.006	0.006	0.006	0.007	0.007



Schedule E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	APPR FY23
COUNTYWIDE				
General Fund: Real	0.7166	0.6948	0.7178	0.6940
General Fund: Personal	1.7915	1.7370	1.7945	1.7350
State of Maryland: Real	0.1120	0.1120	0.1120	0.1120
State of Maryland: Personal	0.0000	0.0000	0.0000	0.0000
Countywide: Real	0.8286	0.8068	0.8298	0.8060
Countywide: Personal	1.7915	1.7370	1.7945	1.7350
SPECIAL DISTRICTS				
Mass Transit: Real	0.0672	0.0736	0.0524	0.0832
Mass Transit: Personal	0.1680	0.1840	0.1310	0.2080
Fire: Real	0.1068	0.1182	0.1202	0.1074
Fire: Personal	0.2670	0.2955	0.3005	0.2685
Recreation: Real	0.0261	0.0260	0.0261	0.0259
Recreation: Personal	0.0653	0.0650	0.0653	0.0648
Storm Drainage: Real	0.0000	0.0000	0.0000	0.0000
Storm Drainage: Personal	0.0000	0.0000	0.0000	0.0000
URBAN DISTRICTS				
Bethesda: Real	0.0120	0.0120	0.0120	0.0120
Bethesda: Personal	0.0300	0.0300	0.0300	0.0300
Silver Spring: Real	0.0240	0.0240	0.0240	0.0240
Silver Spring: Personal	0.0600	0.0600	0.0600	0.0600
Wheaton: Real	0.0300	0.0300	0.0300	0.0300
Wheaton: Personal	0.0750	0.0750	0.0750	0.0750
M-NCPPC				
Regional (Administration)				
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0050	0.0056	0.0054	0.0070
Discretionary: Personal	0.0125	0.0140	0.0135	0.0175
Metro (Parks)				
Mandatory: Real	0.0360	0.0360	0.0360	0.0360
Mandatory: Personal	0.0900	0.0900	0.0900	0.0900
Maintenance: Real	0.0080	0.0080	0.0080	0.0080
Maintenance: Personal	0.0200	0.0200	0.0200	0.0200

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	APPR FY23
Discretionary: Real	0.0120	0.0160	0.0116	0.0170
Discretionary: Personal	0.0300	0.0400	0.0290	0.0425
Advanced Land Acquisition: Real **	0.0010	0.0010	0.0010	0.0010
Advanced Land Acquisition: Personal **	0.0025	0.0025	0.0025	0.0025
PARKING DISTRICTS				
Bethesda - Commercial: Real	0.0000	0.0000	0.0000	0.0000
Bethesda - Commercial: Personal	0.0000	0.0000	0.0000	0.0000
Bethesda - Unimproved: Real	0.0000	0.0000	0.0000	0.0000
Bethesda - Unimproved: Personal	0.0000	0.0000	0.0000	0.0000
Montgomery Hills - Commercial: Real	0.0000	0.0000	0.0000	0.0000
Montgomery Hills - Commercial: Personal	0.0000	0.0000	0.0000	0.0000
Montgomery Hills - Unimproved: Real	0.0000	0.0000	0.0000	0.0000
Montgomery Hills - Unimproved: Personal	0.0000	0.0000	0.0000	0.0000
Silver Spring - Commercial: Real	0.0000	0.0000	0.0000	0.0000
Silver Spring - Commercial: Personal	0.0000	0.0000	0.0000	0.0000
Silver Spring - Unimproved: Real	0.0000	0.0000	0.0000	0.0000
Silver Spring - Unimproved: Personal	0.0000	0.0000	0.0000	0.0000
Wheaton - Commercial: Real	0.0000	0.0000	0.0000	0.0000
Wheaton - Commercial: Personal	0.0000	0.0000	0.0000	0.0000
Wheaton - Unimproved: Real	0.0000	0.0000	0.0000	0.0000
Wheaton - Unimproved: Personal	0.0000	0.0000	0.0000	0.0000

** On Countywide basis