



# Property Tax Schedules

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## 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

## FY23 and FY24 Taxes & User Charges for Average Household In Montgomery County (1)

	FY23	FY24	\$ CHG	% CHG
Property (2,3)	\$ 4,900	\$ 5,310	\$ 410	8.4%
Income (3)	\$ 5,190	\$ 4,850	\$ (340)	-6.6%
Other (4)	\$ 1,190	\$ 1,190	\$ -	0.0%
<b>Total Taxes</b>	<b>\$ 11,280</b>	<b>\$ 11,350</b>	<b>\$ 70</b>	<b>0.6%</b>
Water & Sewer (5)	\$ 940	\$ 1,006	\$ 66	7.0%
Solid Waste/Leaf Collection (6)	\$ 407	\$ 417	\$ 10	2.5%
<b>Total Charges</b>	<b>\$ 1,347</b>	<b>\$ 1,422</b>	<b>\$ 76</b>	<b>5.6%</b>
<b>Total Taxes &amp; Charges (7,8)</b>	<b>\$ 12,627</b>	<b>\$ 12,772</b>	<b>\$ 146</b>	<b>1.2%</b>

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

Note (2): Property taxes for FY23 and FY24 are at adopted rates effective July 1, 2022 and July 1, 2023, respectively and incorporate an income-tax offset credit for an owner-occupied home of \$692 in FY23 and \$692 in FY24.

Note (3): The weighted real property tax rate is \$0.9785 per \$100 assessed value for FY23 but is \$1.0255 per \$100 assessed value for FY24. The FY24 weighted rate includes a \$0.047 tax rate that is authorized by Maryland Code, Education § 5-104 (d)(1) to be used exclusively for MCPS. The increase in the average household property tax is attributed to the increase in the total real property taxable assessments and the \$0.047 tax rate. The income tax rate of 3.2 percent has not changed. The decrease in the income tax is due to projection of a mild recession in late CY23.

Note (4): Other taxes include transfer, recordation (General Fund only), 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 \$119.50 in FY23 to \$126.00 in FY24.

Note (5): Water & Sewer bill included a 7.0% water and sewer rate increase, a 7.0% increase in the Infrastructure Investment Fee, and a 7.0% increase in the Account Maintenance Fee. The amount assumes 150 gallons average daily consumption. Source: Fiscal Year 2024 *Adopted* Budget (p. 2-3), Washington Suburban Sanitary Commission.

Note (6): Solid Waste charges for single-family households increase from \$288.20 in FY23 to \$293.26 in FY24. Leaf Collection charges for single-family households increase from \$118.67 in FY23 to \$123.67 in FY24.

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 2023

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# Schedule E-1

## ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY22	BUDGET FY23	PROJ. FY23	BUDGET FY24	PROJ. FY25	PROJ. FY26	PROJ. FY27	PROJ. FY28	PROJ. FY29
<b>COUNTYWIDE</b>									
Countywide: Real	202.557	208.454	207.564	213.770	220.591	226.427	230.351	232.212	233.574
Countywide: Personal	4.243	5.042	4.481	4.341	4.243	4.174	4.126	4.093	4.069
<b>SPECIAL DISTRICTS</b>									
Mass Transit: Real	202.557	208.454	207.564	213.770	220.591	226.427	230.351	232.212	233.574
Mass Transit: Personal	4.243	5.042	4.481	4.341	4.243	4.174	4.126	4.093	4.069
Fire: Real	202.557	208.454	207.564	213.770	220.591	226.427	230.351	232.212	233.574
Fire: Personal	4.243	5.042	4.481	4.341	4.243	4.174	4.126	4.093	4.069
Recreation: Real	176.680	181.794	181.047	186.460	192.409	197.500	200.922	202.546	203.734
Recreation: Personal	3.503	4.270	3.700	3.584	3.503	3.446	3.407	3.379	3.360
Storm Drainage: Real	170.504	175.426	174.719	179.943	185.684	190.597	193.900	195.466	196.613
Storm Drainage: Personal	3.354	4.111	3.542	3.431	3.354	3.300	3.262	3.235	3.217
M-NCPPC - Regional: Real	175.514	180.620	179.852	185.230	191.140	196.197	199.596	201.209	202.389
M-NCPPC - Regional: Personal	3.486	4.252	3.682	3.567	3.486	3.430	3.390	3.363	3.344
M-NCPPC - Metropolitan: Real	175.514	180.620	179.852	185.230	191.140	196.197	199.596	201.209	202.389
M-NCPPC - Metropolitan: Personal	3.486	4.252	3.682	3.567	3.486	3.430	3.390	3.363	3.344
M-NCPPC - Land Acquisition: Real	202.557	208.454	207.564	213.770	220.591	226.427	230.351	232.212	233.574
M-NCPPC - Land Acquisition: Personal	4.243	5.042	4.481	4.341	4.243	4.174	4.126	4.093	4.069
<b>URBAN DISTRICTS</b>									
Bethesda: Real	6.147	6.260	6.299	6.488	6.695	6.872	6.991	7.047	7.089
Bethesda: Personal	0.205	0.222	0.216	0.209	0.205	0.201	0.199	0.198	0.196
Silver Spring: Real	3.889	4.139	3.985	4.104	4.235	4.347	4.422	4.458	4.484
Silver Spring: Personal	0.114	0.119	0.121	0.117	0.114	0.113	0.111	0.110	0.110
Wheaton: Real	0.791	0.893	0.810	0.834	0.861	0.884	0.899	0.906	0.912
Wheaton: Personal	0.029	0.037	0.030	0.029	0.029	0.028	0.028	0.028	0.028
<b>NOISE ABATEMENT DISTRICTS</b>									
Bradley: Real	0.045	0.047	0.046	0.047	0.049	0.050	0.051	0.051	0.052
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	0.015	0.012	0.012	0.013	0.013	0.013	0.013	0.013
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	5.342	5.401	5.474	5.637	5.817	5.971	6.074	6.123	6.160

**ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY**

Bethesda - Commercial: Personal	0.165	0.182	0.174	0.169	0.165	0.162	0.161	0.159	0.158
Bethesda - Unimproved: Real	0.521	0.557	0.534	0.550	0.568	0.583	0.593	0.598	0.601
Bethesda - Unimproved: Personal	0.033	0.033	0.035	0.034	0.033	0.032	0.032	0.032	0.032
Montgomery Hills - Commercial: Real	0.054	0.054	0.056	0.057	0.059	0.060	0.062	0.062	0.063
Montgomery Hills - Commercial: Personal	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001
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	3.278	3.505	3.360	3.460	3.570	3.665	3.728	3.759	3.780
Silver Spring - Commercial: Personal	0.114	0.118	0.120	0.116	0.114	0.112	0.111	0.110	0.109
Silver Spring - Unimproved: Real	0.457	0.462	0.468	0.482	0.497	0.510	0.519	0.523	0.526
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	0.479	0.516	0.490	0.505	0.521	0.535	0.544	0.549	0.552
Wheaton - Commercial: Personal	0.010	0.012	0.011	0.010	0.010	0.010	0.010	0.010	0.009
Wheaton - Unimproved: Real	0.005	0.005	0.005	0.005	0.006	0.006	0.006	0.006	0.006
Wheaton - Unimproved: Personal	0.004	0.006	0.005	0.005	0.005	0.005	0.005	0.005	0.005



# Schedule E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	APPR FY24
<b>COUNTYWIDE</b>				
General Fund: Real	0.6948	0.7178	0.6940	0.7170
General Fund: Personal	1.7370	1.7945	1.7350	1.7925
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	0.8068	0.8298	0.8060	0.8290
Countywide: Personal	1.7370	1.7945	1.7350	1.7925
<b>SPECIAL DISTRICTS</b>				
Storm Drainage: Real	0.0000	0.0000	0.0000	0.0000
Storm Drainage: Personal	0.0000	0.0000	0.0000	0.0000
Mass Transit: Real	0.0736	0.0524	0.0832	0.0852
Mass Transit: Personal	0.1840	0.1310	0.2080	0.2130
Recreation: Real	0.0260	0.0261	0.0259	0.0330
Recreation: Personal	0.0650	0.0653	0.0648	0.0825
Fire: Real	0.1182	0.1202	0.1074	0.1184
Fire: Personal	0.2955	0.3005	0.2685	0.2960
<b>URBAN DISTRICTS</b>				
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
<b>M-NCPPC</b>				
Advanced Land Acquisition: Real **	0.0010	0.0010	0.0010	0.0010
Advanced Land Acquisition: Personal **	0.0025	0.0025	0.0025	0.0025
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
Discretionary: Real	0.0160	0.0116	0.0170	0.0210
Discretionary: Personal	0.0400	0.0290	0.0425	0.0525
Regional (Administration)				

**PROPERTY TAX RATES**

<b>(dollars per \$100 assessed value)</b>	<b>ACTUAL FY21</b>	<b>ACTUAL FY22</b>	<b>ACTUAL FY23</b>	<b>APPR FY24</b>
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0056	0.0054	0.0070	0.0086
Discretionary: Personal	0.0140	0.0135	0.0175	0.0215
<b>PARKING DISTRICTS</b>				
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
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
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
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