



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.

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY23	BUDGET FY24	PROJ. FY24	BUDGET FY25	PROJ. FY26	PROJ. FY27	PROJ. FY28	PROJ. FY29	PROJ. FY30
COUNTYWIDE									
Countywide: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
Countywide: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
SPECIAL DISTRICTS									
Mass Transit: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
Mass Transit: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
Fire: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
Fire: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
Recreation: Real	182,920	186,460	190,347	201,331	209,097	215,214	219,732	222,916	230,184
Recreation: Personal	3,725	3,584	3,611	3,538	3,481	3,441	3,413	3,393	3,380
Storm Drainage: Real	176,536	179,943	183,704	194,304	201,800	207,703	212,064	215,137	222,151
Storm Drainage: Personal	3,565	3,431	3,455	3,386	3,331	3,293	3,266	3,247	3,234
M-NCPPC - Regional: Real	181,695	185,230	189,072	199,982	207,696	213,772	218,261	221,424	228,643
M-NCPPC - Regional: Personal	3,707	3,567	3,593	3,521	3,464	3,424	3,396	3,377	3,363
M-NCPPC - Metropolitan: Real	181,695	185,230	189,072	199,982	207,696	213,772	218,261	221,424	228,643
M-NCPPC - Metropolitan: Personal	3,707	3,567	3,593	3,521	3,464	3,424	3,396	3,377	3,363
M-NCPPC - Land Acquisition: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
M-NCPPC - Land Acquisition: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
URBAN DISTRICTS									
Bethesda: Real	7,024	6,488	7,310	7,731	8,030	8,265	8,438	8,560	8,839
Bethesda: Personal	0,209	0,209	0,203	0,198	0,195	0,193	0,191	0,190	0,190
Silver Spring: Real	3,953	4,104	4,114	4,351	4,519	4,651	4,748	4,817	4,974
Silver Spring: Personal	0,131	0,117	0,127	0,124	0,122	0,121	0,120	0,119	0,119
Wheaton: Real	0,840	0,834	1,038	1,098	1,141	1,174	1,199	1,216	1,256
Wheaton: Personal	0,029	0,029	0,028	0,028	0,027	0,027	0,027	0,026	0,026
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0,046	0,047	0,048	0,050	0,052	0,054	0,055	0,056	0,058
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	0,012	0,013	0,013	0,014	0,014	0,014	0,015
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	6,198	5,637	6,449	6,821	7,085	7,292	7,445	7,553	7,799

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.158	0.169	0.154	0.150	0.148	0.146	0.145	0.144	0.144
Bethesda - Unimproved: Real	0.540	0.550	0.562	0.595	0.618	0.636	0.649	0.658	0.680
Bethesda - Unimproved: Personal	0.043	0.034	0.042	0.041	0.041	0.040	0.040	0.040	0.039
Montgomery Hills - Commercial: Real	0.054	0.057	0.057	0.060	0.062	0.064	0.065	0.066	0.068
Montgomery Hills - Commercial: Personal	0.001	0.002	0.001	0.001	0.001	0.001	0.001	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	3.603	3.460	3.749	3.966	4.119	4.239	4.328	4.391	4.534
Silver Spring - Commercial: Personal	0.131	0.116	0.127	0.124	0.122	0.121	0.120	0.119	0.118
Silver Spring - Unimproved: Real	0.350	0.482	0.364	0.385	0.400	0.411	0.420	0.426	0.440
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	0.528	0.505	0.549	0.581	0.603	0.621	0.634	0.643	0.664
Wheaton - Commercial: Personal	0.009	0.010	0.009	0.009	0.008	0.008	0.008	0.008	0.008
Wheaton - Unimproved: Real	0.005	0.005	0.005	0.006	0.006	0.006	0.006	0.006	0.007
Wheaton - Unimproved: Personal	0.004	0.005	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 FY22	ACTUAL FY23	ACTUAL FY24	REC FY25
COUNTYWIDE				
General Fund: Real	0.7178	0.6940	0.7170	0.7218
General Fund: Personal	1.7945	1.7350	1.7925	1.8045
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	0.8298	0.8060	0.8290	0.8388
Countywide: Personal	1.7945	1.7350	1.7925	1.7925
SPECIAL DISTRICTS				
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	0.0524	0.0832	0.0852	0.0868
Mass Transit: Personal	0.1310	0.2080	0.2130	0.2170
Recreation: Real	0.0261	0.0259	0.0330	0.0324
Recreation: Personal	0.0653	0.0648	0.0825	0.0810
Fire: Real	0.1202	0.1074	0.1184	0.1178
Fire: Personal	0.3005	0.2685	0.2960	0.2945
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				
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	0.0116	0.0170	0.0210	0.0160
Discretionary: Personal	0.0290	0.0425	0.0525	0.0400
Regional (Administration)				

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	REC FY25
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0054	0.0070	0.0086	0.0074
Discretionary: Personal	0.0135	0.0175	0.0215	0.0185
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
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