



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

FY25 and FY26 Taxes & User Charges for Average Household In Montgomery County (1)

	FY25	FY26	\$ CHG	% CHG
Property (2,3)	\$ 5,800	\$ 6,130	\$ 330	5.7%
Income (3)	\$ 5,490	\$ 5,730	\$ 240	4.4%
Other (4)	\$ 1,100	\$ 1,130	\$ 30	2.7%
Total Taxes	\$ 12,390	\$ 12,990	\$ 600	4.8%
Water & Sewer (5)	\$ 1,078	\$ 1,180	\$ 102	9.5%
Solid Waste/Leaf Collection (6)	\$ 435	\$ 511	\$ 77	17.7%
Total Charges	\$ 1,512	\$ 1,692	\$ 179	11.8%
Total Taxes & Charges (7,8)	\$ 13,902	\$ 14,682	\$ 779	5.6%

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

Note (2): Property taxes for FY25 and FY26 are at adopted rates effective July 1, 2024, and July 1, 2025, respectively and incorporate an income tax offset credit for an owner-occupied home of \$692 in FY25 and \$692 in FY26.

Note (3): The weighted real property tax rate is \$1.0255 per \$100 assessed value for FY25 and is \$1.0255 per \$100 assessed value for FY26. The FY25 and FY26 weighted rates include 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 FY26 average household property tax is attributed to the increase in the total real property taxable assessed values. The income tax rate of 3.2 percent has not changed.

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 an annual charge specified per equivalent residential unit (ERU) and increases from \$136.50/ERU in FY25 to \$147.00/ERU in FY26.

Note (5): Water & sewer bill includes a 9.5 percent average water and sewer volumetric rate and a 9.5 percent increase in both the Infrastructure Investment Fee and the Account Maintenance Fee. The amount assumes 145 gallons average daily consumption. Source: Fiscal Year 2026 Adopted Budget (p. 2-3), WSSC Water.

Note (6): Solid waste charges for single-family households increases from \$310.92 in FY25 to \$387.72 in FY26. Leaf collection charges for single-family households remains at \$123.67 in FY26.

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 2025

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY24	BUDGET FY25	PROJ. FY25	BUDGET FY26	PROJ. FY27	PROJ. FY28	PROJ. FY29	PROJ. FY30	PROJ. FY31
COUNTYWIDE									
Countywide: Real	218.330	230.683	230.041	244.093	256.505	266.599	274.498	282.887	292.276
Countywide: Personal	4.291	4.243	4.291	4.355	4.311	4.339	4.328	4.348	4.360
SPECIAL DISTRICTS									
Mass Transit: Real	218.330	230.683	230.041	244.093	256.505	266.599	274.498	282.887	292.276
Mass Transit: Personal	4.291	4.243	4.291	4.355	4.311	4.339	4.328	4.348	4.360
Fire: Real	218.330	230.683	230.041	244.093	256.505	266.599	274.498	282.887	292.276
Fire: Personal	4.291	4.243	4.291	4.355	4.311	4.339	4.328	4.348	4.360
Recreation: Real	190.911	201.331	201.151	213.438	224.291	233.117	240.025	247.360	255.569
Recreation: Personal	3.575	3.538	3.575	3.629	3.592	3.616	3.606	3.623	3.633
Storm Drainage: Real	184.253	194.305	194.135	205.994	216.469	224.987	231.653	238.733	246.656
Storm Drainage: Personal	3.432	3.386	3.432	3.484	3.448	3.471	3.461	3.477	3.487
M-NCPPC - Regional: Real	189.645	199.982	199.817	212.023	222.804	231.572	238.433	245.720	253.875
M-NCPPC - Regional: Personal	3.557	3.521	3.558	3.611	3.575	3.598	3.588	3.605	3.615
M-NCPPC - Metropolitan: Real	189.645	199.982	199.817	212.023	222.804	231.572	238.433	245.720	253.875
M-NCPPC - Metropolitan: Personal	3.557	3.521	3.558	3.611	3.575	3.598	3.588	3.605	3.615
M-NCPPC - Land Acquisition: Real	218.330	230.683	230.041	244.093	256.505	266.599	274.498	282.887	292.276
M-NCPPC - Land Acquisition: Personal	4.291	4.243	4.291	4.355	4.311	4.339	4.328	4.348	4.360
URBAN DISTRICTS									
Bethesda: Real	6.786	7.731	7.150	7.587	7.973	8.287	8.532	8.793	9.085
Bethesda: Personal	0.247	0.198	0.247	0.250	0.248	0.249	0.249	0.250	0.251
Silver Spring: Real	3.989	4.351	4.203	4.459	4.686	4.871	5.015	5.168	5.340
Silver Spring: Personal	0.101	0.124	0.101	0.102	0.101	0.102	0.102	0.102	0.102
Wheaton: Real	0.863	1.098	0.909	0.965	1.014	1.054	1.085	1.118	1.155
Wheaton: Personal	0.024	0.028	0.024	0.024	0.024	0.024	0.024	0.024	0.024
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.047	0.050	0.050	0.053	0.055	0.057	0.059	0.061	0.063
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	0.013	0.013	0.014	0.014	0.015	0.015	0.016	0.016
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	5.957	6.821	6.277	6.660	6.999	7.274	7.490	7.718	7.975

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.196	0.150	0.196	0.199	0.197	0.198	0.198	0.199	0.199	0.199
Bethesda - Unimproved: Real	0.546	0.595	0.575	0.610	0.641	0.666	0.686	0.707	0.730	0.730
Bethesda - Unimproved: Personal	0.045	0.041	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045
Montgomery Hills - Commercial: Real	0.055	0.060	0.058	0.062	0.065	0.067	0.069	0.072	0.074	0.074
Montgomery Hills - Commercial: Personal	0.001	0.001	0.001	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	0.001
Montgomery Hills - Unimproved: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Silver Spring - Commercial: Real	3.633	3.966	3.828	4.062	4.269	4.437	4.568	4.708	4.864	4.864
Silver Spring - Commercial: Personal	0.000	0.124	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Silver Spring - Unimproved: Real	0.355	0.385	0.374	0.397	0.417	0.434	0.447	0.460	0.476	0.476
Silver Spring - Unimproved: Personal	0.100	0.000	0.100	0.102	0.101	0.101	0.101	0.102	0.102	0.102
Wheaton - Commercial: Real	0.563	0.581	0.593	0.629	0.661	0.687	0.707	0.729	0.753	0.753
Wheaton - Commercial: Personal	0.007	0.009	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007
Wheaton - Unimproved: Real	0.005	0.006	0.005	0.006	0.006	0.006	0.007	0.007	0.007	0.007
Wheaton - Unimproved: Personal	0.004	0.004	0.004	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 FY23	ACTUAL FY24	ACTUAL FY25	APPR FY26
COUNTYWIDE				
General Fund: Real	0.6940	0.7170	0.7170	0.7212
General Fund: Personal	1.7350	1.7925	1.7925	1.8030
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	0.8060	0.8290	0.8290	0.8332
Countywide: Personal	1.7350	1.7925	1.7925	1.8030
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	0.0832	0.0852	0.0892	0.0828
Mass Transit: Personal	0.2080	0.2130	0.2230	0.2070
Recreation: Real	0.0259	0.0330	0.0318	0.0320
Recreation: Personal	0.0648	0.0825	0.0795	0.0800
Fire: Real	0.1074	0.1184	0.1202	0.1218
Fire: Personal	0.2685	0.2960	0.3005	0.3045
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	0.0170	0.0210	0.0162	0.0174
Discretionary: Personal	0.0425	0.0525	0.0405	0.0435
Regional (Administration)				

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY23	ACTUAL FY24	ACTUAL FY25	APPR FY26
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0070	0.0086	0.0078	0.0070
Discretionary: Personal	0.0175	0.0215	0.0195	0.0175
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