

# SCHEDULE E

## FY15 and FY16 Taxes & User Charges per Household In Montgomery County

	FY15	FY16	\$ CHG	% CHG
Property	\$4,065	\$4,154	\$89	2.2%
Income	\$3,531	\$3,762	\$231	6.5%
Other	\$1,054	\$1,086	\$32	3.0%
<b>Total Taxes</b>	<b>\$8,650</b>	<b>\$9,002</b>	<b>\$352</b>	<b>4.1%</b>
Water & Sewer	\$686	\$736	\$50	7.4%
Solid Waste/Leaf Collection	\$303	\$298	-\$5	-1.5%
Water Quality Protection Charge	\$88	\$88	\$0	0.0%
<b>Total Charges</b>	<b>\$1,077</b>	<b>\$1,123</b>	<b>\$46</b>	<b>4.3%</b>
<b>Total Taxes &amp; Charges</b>	<b>\$9,727</b>	<b>\$10,125</b>	<b>\$398</b>	<b>4.1%</b>

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

Note (2): Property taxes for FY15 and FY16 at adopted rates effective July 1, 2014 and July 1, 2015, respectively, and incorporate an income-tax offset credit of \$692 in FY15 and FY16, respectively, for an owner-occupied home.

Note (3): Other taxes include transfer, recordation, fuel/energy, telephone, and admissions.

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

Note (5): Water & Sewer bill included an 1.0% water and sewer rate increase, a recalibration of the Account Maintenance Fee, and a new Infrastructure Investment Fee.

The amount assumes 160 gallons average daily consumption. The FY15 amount has been restated to reflect the 160 gallons average daily consumption.

Source: Fiscal Year 2016 Proposed Budget, Washington Suburban Sanitary Commission, pages 14 & 16.

Note(6): Water Quality Protection Charge is specified per equivalent residential unit and maintains the FY15 rate of \$88.40.

Note(7): Totals may not add due to rounding

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

June 2015

# SCHEDULE E-1

<b>ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY</b>											
<b>ASSESSABLE BASE</b> (in billion \$)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJ.</b>	<b>BUDGET</b>	<b>PROJ.</b>	<b>PROJ.</b>	<b>PROJ.</b>	<b>PROJ.</b>	<b>PROJ.</b>	<b>PROJ.</b>	<b>PROJ.</b>
	<b>FY14</b>	<b>FY15</b>	<b>FY15</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>
<b>COUNTYWIDE</b>											
Countywide: Real	159.892	165.668	164.700	171.470	178.371	187.020	193.486	200.385	208.725	208.725	208.725
Countywide: Personal	3.709	3.469	3.672	3.590	3.540	3.506	3.487	3.444	3.400	3.400	3.400
<b>SPECIAL DISTRICTS</b>											
Mass Transit: Real	159.892	165.668	164.700	171.470	178.371	187.020	193.486	200.385	208.725	208.725	208.725
Mass Transit: Personal	3.709	3.469	3.672	3.590	3.540	3.506	3.487	3.444	3.400	3.400	3.400
Fire: Real	159.892	165.668	164.700	171.470	178.371	187.020	193.486	200.385	208.725	208.725	208.725
Fire: Personal	3.709	3.469	3.672	3.590	3.540	3.506	3.487	3.444	3.400	3.400	3.400
Recreation: Real	139.694	144.913	143.894	149.810	155.838	163.395	169.044	175.071	182.358	182.358	182.358
Recreation: Personal	3.023	2.848	2.992	2.925	2.884	2.857	2.841	2.806	2.771	2.771	2.771
Storm Drainage: Real	135.074	139.997	139.136	144.855	150.685	157.992	163.454	169.282	176.328	176.328	176.328
Storm Drainage: Personal	2.904	2.727	2.875	2.810	2.771	2.744	2.729	2.696	2.662	2.662	2.662
M-NCPPC - Regional: Real	138.897	144.062	143.073	148.955	154.949	162.463	168.080	174.073	181.318	181.318	181.318
M-NCPPC - Regional: Personal	3.010	2.835	2.980	2.913	2.873	2.845	2.830	2.795	2.759	2.759	2.759
M-NCPPC - Metropolitan: Real	138.897	144.062	143.073	148.955	154.949	162.463	168.080	174.073	181.318	181.318	181.318
M-NCPPC - Metropolitan: Personal	3.010	2.835	2.980	2.913	2.873	2.845	2.830	2.795	2.759	2.759	2.759
M-NCPPC - Land Acquisition: Real	159.892	165.668	164.700	171.470	178.371	187.020	193.486	200.385	208.725	208.725	208.725
M-NCPPC - Land Acquisition: Personal	3.709	3.469	3.672	3.590	3.540	3.506	3.487	3.444	3.400	3.400	3.400
<b>URBAN DISTRICTS</b>											
Bethesda: Real	3.479	3.568	3.584	3.731	3.881	4.069	4.210	4.360	4.542	4.542	4.542
Bethesda: Personal	0.208	0.195	0.206	0.201	0.199	0.197	0.196	0.193	0.191	0.191	0.191
Silver Spring: Real	2.844	2.777	2.929	3.049	3.172	3.326	3.441	3.564	3.712	3.712	3.712
Silver Spring: Personal	0.127	0.121	0.126	0.123	0.121	0.120	0.120	0.118	0.117	0.117	0.117
Wheaton: Real	0.559	0.492	0.576	0.600	0.624	0.654	0.677	0.701	0.730	0.730	0.730
Wheaton: Personal	0.027	0.025	0.027	0.026	0.026	0.025	0.025	0.025	0.025	0.025	0.025

# SCHEDULE E-1

## ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY14	BUDGET FY15	PROJ. FY15	BUDGET FY16	PROJ. FY17	PROJ. FY18	PROJ. FY19	PROJ. FY20	PROJ. FY21
<b>NOISE ABATEMENT DISTRICTS</b>									
Bradley: Real	0.041	0.045	0.043	0.045	0.046	0.049	0.050	0.052	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	0.010	0.011	0.011	0.011	0.011	0.012	0.012	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	1.564	1.577	1.611	1.677	1.745	1.829	1.892	1.960	2.041
Bethesda - Commercial: Personal	0.172	0.164	0.170	0.166	0.164	0.162	0.162	0.160	0.158
Bethesda - Unimproved: Real	0.252	0.257	0.260	0.271	0.282	0.295	0.305	0.316	0.330
Bethesda - Unimproved: Personal	0.020	0.017	0.020	0.019	0.019	0.019	0.019	0.018	0.018
Montgomery Hills - Commercial: Real	0.029	0.029	0.030	0.032	0.033	0.034	0.036	0.037	0.038
Montgomery Hills - Commercial: Personal	0.003	0.002	0.003	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	2.094	2.025	2.157	2.246	2.337	2.450	2.535	2.625	2.734
Silver Spring - Commercial: Personal	0.125	0.118	0.123	0.121	0.119	0.118	0.117	0.116	0.114
Silver Spring - Unimproved: Real	0.311	0.323	0.320	0.334	0.347	0.364	0.376	0.390	0.406
Silver Spring - Unimproved: Personal	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Commercial: Real	0.221	0.178	0.228	0.237	0.247	0.259	0.268	0.277	0.289
Wheaton - Commercial: Personal	0.010	0.008	0.010	0.010	0.010	0.010	0.010	0.010	0.009
Wheaton - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Unimproved: Personal	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003

# SCHEDULE E-2

<b>PROPERTY TAX RATES</b>				
(dollars per \$100 assessed value)	<b>ACTUAL FY13</b>	<b>ACTUAL FY14</b>	<b>ACTUAL FY15</b>	<b>APPR. FY16</b>
<b>COUNTYWIDE</b>				
General Fund: Real	0.724	0.759	0.732	0.7230
General Fund: Personal	1.810	1.898	1.830	1.8075
State of Maryland: Real	0.112	0.112	0.112	0.1120
State of Maryland: Personal	n/a	n/a	n/a	n/a
<b>Countywide: Real</b>	<b>0.836</b>	<b>0.871</b>	<b>0.844</b>	<b>0.8350</b>
<b>Countywide: Personal</b>	<b>1.810</b>	<b>1.898</b>	<b>1.830</b>	<b>1.8075</b>
<b>SPECIAL DISTRICTS</b>				
Mass Transit: Real **	0.048	0.042	0.040	0.0600
Mass Transit: Personal **	0.120	0.105	0.100	0.1500
Fire: Real **	0.134	0.125	0.136	0.1160
Fire: Personal **	0.335	0.313	0.340	0.2900
Recreation: Real	0.021	0.020	0.023	0.0230
Recreation: Personal	0.053	0.050	0.058	0.0575
Storm Drainage: Real	0.003	0.003	0.003	0.0030
Storm Drainage: Personal	0.008	0.008	0.008	0.0075
<b>URBAN DISTRICTS</b>				
Bethesda: Real	0.012	0.012	0.012	0.0120
Bethesda: Personal	0.030	0.030	0.030	0.0300
Silver Spring: Real	0.024	0.024	0.024	0.0240
Silver Spring: Personal	0.060	0.060	0.060	0.0600
Wheaton: Real	0.030	0.030	0.030	0.0300
Wheaton: Personal	0.075	0.075	0.075	0.0750
<b>NOISE ABATEMENT DISTRICTS</b>				
Bradley: Real	0.000	0.000	0.000	0.0000
Bradley: Personal	0.000	0.000	0.000	0.0000
Cabin John: Real	0.010	0.000	0.000	0.0000
Cabin John: Personal	0.025	0.000	0.000	0.0000
** On Countywide basis				

# SCHEDULE E-2

## PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY13	ACTUAL FY14	ACTUAL FY15	APPR. FY16
<b>M-NCPPC</b>				
Regional (Administration)				
Mandatory: Real	0.012	0.012	0.012	0.0120
Mandatory: Personal	0.030	0.030	0.030	0.0300
Discretionary: Real	0.006	0.006	0.005	0.0060
Discretionary: Personal	0.015	0.015	0.013	0.0150
Metro (Parks)				
Mandatory: Real	0.036	0.036	0.036	0.0360
Mandatory: Personal	0.090	0.090	0.090	0.0900
Maintenance: Real	0.008	0.008	0.008	0.0080
Maintenance: Personal	0.020	0.020	0.020	0.0200
Discretionary: Real	0.010	0.009	0.012	0.0112
Discretionary: Personal	0.025	0.023	0.030	0.0280
Advanced Land Acquisition: Real **	0.001	0.001	0.001	0.0010
Advanced Land Acquisition: Personal **	0.003	0.003	0.003	0.0025
<b>Total M-NCPPC</b>	<b>0.256</b>	<b>0.253</b>	<b>0.260</b>	<b>0.260</b>
<b>PARKING DISTRICTS</b>				
Bethesda - Commercial: Real	0.124	0.124	0.124	0.0000
Bethesda - Commercial: Personal	0.310	0.310	0.310	0.0000
Bethesda - Unimproved: Real	0.062	0.062	0.062	0.0000
Bethesda - Unimproved: Personal	0.155	0.155	0.155	0.0000
Montgomery Hills - Commercial: Real	0.240	0.240	0.240	0.0000
Montgomery Hills - Commercial: Personal	0.600	0.600	0.600	0.0000
Montgomery Hills - Unimproved: Real	0.120	0.120	0.120	0.0000
Montgomery Hills - Unimproved: Personal	0.300	0.300	0.300	0.0000
Silver Spring - Commercial: Real	0.317	0.317	0.317	0.0000
Silver Spring - Commercial: Personal	0.793	0.793	0.793	0.0000
Silver Spring - Unimproved: Real	0.158	0.158	0.158	0.0000
Silver Spring - Unimproved: Personal	0.395	0.395	0.395	0.0000
Wheaton - Commercial: Real	0.240	0.240	0.240	0.0000
Wheaton - Commercial: Personal	0.600	0.600	0.600	0.0000
Wheaton - Unimproved: Real	0.120	0.120	0.120	0.0000
Wheaton - Unimproved: Personal	0.300	0.300	0.300	0.0000

\*\* On Countywide basis

