



Property Tax Schedules

SCHEDULE E, TAXES AND USER CHARGES

This schedule displays taxes and user charges per household in the County.

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

FY18 and FY19 Taxes & User Charges for Average Household In Montgomery County

	FY18	FY19	\$ CHG	% CHG
Property	\$ 4,667	\$ 4,743	\$ 77	1.6%
Income	\$ 3,914	\$ 4,158	\$ 243	6.2%
Other	\$ 1,166	\$ 1,185	\$ 19	1.6%
Total Taxes	\$ 9,748	\$ 10,087	\$ 339	3.5%
Water & Sewer	\$ 654	\$ 678	\$ 24	3.7%
Solid Waste/Leaf Collection	\$ 303	\$ 308	\$ 5	1.7%
Total Charges	\$ 957	\$ 986	\$ 29	3.0%
Total Taxes & Charges	\$ 10,705	\$ 11,073	\$ 368	3.4%

Note (1): Average household tax burden computed as total estimated revenue divided by number of households. Number of households are revised estimates for CY18 and CY19 based on historical data from the American Community Survey, U.S. Bureau of the Census.

Note (2): Property taxes for FY18 and FY19 at adopted rates effective July 1, 2017 and July 1, 2018, respectively, and incorporate an income-tax offset credit of \$692 in both FY18 and FY19 for an owner-occupied home.

Note (3): Other taxes include transfer, recordation, fuel/energy, telephone, admissions, e-cigarettes, and water quality protection charge. The water quality protection charge is specified per equivalent residential unit and maintains the FY18 rate of \$104.25.

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

Note (5): Water & Sewer bill included an 4.5% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 143 gallons average daily consumption. The FY18 amount has been restated to reflect the 143 gallons average daily consumption.

Source: Fiscal Year FY19 Proposed Budget, Washington Suburban Sanitary Commission, pages 17-18.

Note(6): Totals may not add due to rounding

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

June 2018

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY17	BUDGET FY18	PROJ. FY18	BUDGET FY19	PROJ. FY20	PROJ. FY21	PROJ. FY22	PROJ. FY23	PROJ. FY24
Countywide									
Countywide: Real	177.495	185.671	184.502	192.599	200.860	209.726	218.808	227.743	237.354
Countywide: Personal	4.051	3.862	4.124	4.238	4.354	4.509	4.646	4.774	4.917
Special Districts									
Mass Transit: Real	177.495	185.671	184.502	192.599	200.860	209.726	218.808	227.743	237.354
Mass Transit: Personal	4.051	3.862	4.124	4.238	4.354	4.509	4.646	4.774	4.917
Fire: Real	177.495	185.671	184.502	192.599	200.860	209.726	218.808	227.743	237.354
Fire: Personal	4.051	3.862	4.124	4.238	4.354	4.509	4.646	4.774	4.917
Recreation: Real	155.130	162.382	161.254	168.331	175.551	183.299	191.237	199.046	207.446
Recreation: Personal	3.289	3.149	3.348	3.440	3.534	3.660	3.771	3.876	3.991
Storm Drainage: Real	149.833	156.961	155.747	162.582	169.556	177.040	184.707	192.249	200.362
Storm Drainage: Personal	3.146	3.020	3.202	3.291	3.381	3.501	3.607	3.708	3.818
M-NCPPC - Regional: Real	154.201	161.431	160.288	167.323	174.500	182.202	190.092	197.855	206.204
M-NCPPC - Regional: Personal	3.275	3.136	3.334	3.426	3.519	3.645	3.756	3.860	3.975
M-NCPPC - Metropolitan: Real	154.201	161.431	160.288	167.323	174.500	182.202	190.092	197.855	206.204
M-NCPPC - Metropolitan: Personal	3.275	3.136	3.334	3.426	3.519	3.645	3.756	3.860	3.975
M-NCPPC - Land Acquisition: Real	177.495	185.671	184.502	192.599	200.860	209.726	218.808	227.743	237.354
M-NCPPC - Land Acquisition: Personal	4.051	3.862	4.124	4.238	4.354	4.509	4.646	4.774	4.917
Urban Districts									
Bethesda: Real	5.010	4.783	5.208	5.437	5.670	5.920	6.177	6.429	6.700
Bethesda: Personal	0.216	0.210	0.219	0.226	0.232	0.240	0.247	0.254	0.262
Silver Spring: Real	3.291	3.452	3.421	3.571	3.724	3.889	4.057	4.223	4.401
Silver Spring: Personal	0.123	0.125	0.125	0.129	0.132	0.137	0.141	0.145	0.149
Wheaton: Real	0.646	0.643	0.671	0.701	0.731	0.763	0.796	0.829	0.864
Wheaton: Personal	0.036	0.035	0.036	0.037	0.038	0.040	0.041	0.042	0.043
Noise Abatement Districts									
Bradley: Real	0.043	0.046	0.045	0.047	0.049	0.051	0.053	0.055	0.057
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.011	0.012	0.012	0.012	0.013	0.013	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	4.222	3.951	4.389	4.581	4.778	4.989	5.205	5.417	5.646
Bethesda - Commercial: Personal	0.181	0.176	0.184	0.189	0.194	0.201	0.207	0.213	0.219
Bethesda - Unimproved: Real	0.486	0.518	0.505	0.527	0.550	0.574	0.599	0.623	0.650
Bethesda - Unimproved: Personal	0.024	0.022	0.024	0.025	0.026	0.026	0.027	0.028	0.029
Montgomery Hills - Commercial: Real	0.047	0.050	0.049	0.051	0.053	0.056	0.058	0.061	0.063
Montgomery Hills - Commercial: Personal	0.002	0.003	0.002	0.003	0.003	0.003	0.003	0.003	0.003

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

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Schedule E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	APPR FY19
Countywide				
General Fund: Real	0.7230	0.7734	0.7484	0.7414
General Fund: Personal	1.8075	1.9335	1.8710	1.8535
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	0.8350	0.8854	0.8604	0.8534
Countywide: Personal	1.8075	1.9335	1.8710	1.8535
Special Districts				
Mass Transit: Real	0.0600	0.0520	0.0580	0.0498
Mass Transit: Personal	0.1500	0.1300	0.1450	0.1245
Fire: Real	0.1160	0.1140	0.1089	0.1065
Fire: Personal	0.2900	0.2850	0.2723	0.2663
Recreation: Real	0.0230	0.0230	0.0240	0.0254
Recreation: Personal	0.0575	0.0575	0.0600	0.0635
Storm Drainage: Real	0.0030	0.0030	0.0000	0.0000
Storm Drainage: Personal	0.0075	0.0075	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	0.0060	0.0050	0.0052	0.0036
Discretionary: Personal	0.0150	0.0125	0.0130	0.0090
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	0.0112	0.0108	0.0114	0.0090
Discretionary: Personal	0.0280	0.0270	0.0285	0.0225

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	APPR FY19
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