



# 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.

---

THIS PAGE INTENTIONALLY LEFT BLANK



# Schedule E

FY19 and FY20 Taxes & User Charges for Average Household In Montgomery County				
	FY19	FY20	\$ CHG	% CHG
Property	\$ 4,657	\$ 4,726	\$ 70	1.5%
Income	\$ 4,022	\$ 4,221	\$ 199	4.9%
Other	\$ 1,236	\$ 1,238	\$ 2	0.2%
<b>Total Taxes</b>	<b>\$ 9,915</b>	<b>\$ 10,186</b>	<b>\$ 271</b>	<b>2.7%</b>
Water & Sewer	\$ 856	\$ 871	\$ 15	1.8%
Solid Waste/Leaf Collection	\$ 308	\$ 321	\$ 13	4.2%
<b>Total Charges</b>	<b>\$ 1,164</b>	<b>\$ 1,192</b>	<b>\$ 28</b>	<b>2.4%</b>
<b>Total Taxes &amp; Charges</b>	<b>\$ 11,079</b>	<b>\$ 11,378</b>	<b>\$ 299</b>	<b>2.7%</b>
<p>Note (1): Average household tax burden computed as total estimated revenue divided by number of households. Number of households are revised estimates for CY19 and CY20 based on historical data from the American Community Survey, Census Bureau, and forecasts from Moody's Analytics and Woods and Poole Economics.</p> <p>Note (2): Property taxes for FY19 and FY20 at adopted rates effective July 1, 2018 and July 1, 2019, respectively, and incorporate an income-tax offset credit for an owner-occupied home of \$692 in FY19 and \$692 in FY20.</p> <p>Note (3): Other taxes include transfer, recordation, fuel/energy, telephone, admissions, e-cigarettes, and the water quality protection charge. The water quality protection charge is specified per equivalent residential unit and maintains the FY19 rate of \$104.25.</p> <p>Note (4): Tax &amp; User Charges are <u>not</u> adjusted for inflation.</p> <p>Note (5): Water &amp; Sewer bill included an 5.0% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 165 gallons average daily consumption. The FY19 amount has been restated to reflect the 165 gallons average daily consumption. Source: Fiscal Year FY20 Proposed Budget, Washington Suburban Sanitary Commission, page 2-4</p> <p>Note (6): Totals may not add due to rounding</p>				
<b>Source: Montgomery County Department of Finance and Office of Management and Budget</b>				<b>June 2019</b>

---

THIS PAGE INTENTIONALLY LEFT BLANK



# Schedule E-1

## ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY18	BUDGET FY19	PROJ. FY19	BUDGET FY20	PROJ. FY21	PROJ. FY22	PROJ. FY23	PROJ. FY24	PROJ. FY25
<b>Countywide</b>									
Countywide: Real	183.994	192.599	190.820	197.610	204.288	210.686	217.151	223.889	231.406
Countywide: Personal	4.189	4.238	4.318	4.452	4.632	4.798	4.963	5.134	5.315
<b>Special Districts</b>									
Mass Transit: Real	183.994	192.599	190.820	197.610	204.288	210.686	217.151	223.889	231.406
Mass Transit: Personal	4.189	4.238	4.318	4.452	4.632	4.798	4.963	5.134	5.315
Fire: Real	183.994	192.599	190.820	197.610	204.288	210.686	217.151	223.889	231.406
Fire: Personal	4.189	4.238	4.318	4.452	4.632	4.798	4.963	5.134	5.315
Recreation: Real	160.601	168.331	166.560	172.486	178.316	183.900	189.543	195.424	201.986
Recreation: Personal	3.451	3.440	3.557	3.668	3.816	3.953	4.088	4.229	4.379
Storm Drainage: Real	155.076	162.582	160.829	166.552	172.180	177.572	183.022	188.700	195.036
Storm Drainage: Personal	3.298	3.291	3.400	3.506	3.647	3.777	3.907	4.042	4.185
M-NCPPC - Regional: Real	159.617	167.323	165.539	171.429	177.223	182.773	188.382	194.227	200.748
M-NCPPC - Regional: Personal	3.436	3.426	3.542	3.652	3.799	3.935	4.071	4.211	4.359
M-NCPPC - Metropolitan: Real	159.617	167.323	165.539	171.429	177.223	182.773	188.382	194.227	200.748
M-NCPPC - Metropolitan: Personal	3.436	3.426	3.542	3.652	3.799	3.935	4.071	4.211	4.359
M-NCPPC - Land Acquisition: Real	183.994	192.599	190.820	197.610	204.288	210.686	217.151	223.889	231.406
M-NCPPC - Land Acquisition: Personal	4.189	4.238	4.318	4.452	4.632	4.798	4.963	5.134	5.315
<b>Urban Districts</b>									
Bethesda: Real	5.106	5.437	5.296	5.484	5.669	5.847	6.026	6.213	6.422
Bethesda: Personal	0.235	0.226	0.242	0.250	0.260	0.269	0.278	0.288	0.298
Silver Spring: Real	3.599	3.571	3.732	3.865	3.996	4.121	4.247	4.379	4.526
Silver Spring: Personal	0.127	0.129	0.131	0.136	0.141	0.146	0.151	0.156	0.162
Wheaton: Real	0.729	0.701	0.756	0.782	0.809	0.834	0.860	0.887	0.916
Wheaton: Personal	0.035	0.037	0.036	0.037	0.039	0.040	0.042	0.043	0.045
<b>Noise Abatement Districts</b>									
Bradley: Real	0.044	0.047	0.046	0.047	0.049	0.051	0.052	0.054	0.056
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	0.013	0.014	0.014
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	4.304	4.581	4.463	4.622	4.779	4.928	5.079	5.237	5.413
Bethesda - Commercial: Personal	0.200	0.189	0.206	0.212	0.221	0.229	0.237	0.245	0.253
Bethesda - Unimproved: Real	0.504	0.527	0.523	0.542	0.560	0.578	0.595	0.614	0.634
Bethesda - Unimproved: Personal	0.023	0.025	0.024	0.025	0.026	0.027	0.028	0.029	0.030
Montgomery Hills - Commercial: Real	0.046	0.051	0.047	0.049	0.051	0.052	0.054	0.056	0.058
Montgomery Hills - Commercial: Personal	0.002	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.003

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

Montgomery Hills - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	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	0.000	0.000	0.000	0.000	0.000
Silver Spring - Commercial: Real	3.045	3.015	3.158	3.270	3.381	3.487	3.594	3.705	3.830	3.960	4.090	4.220	4.350	4.480	4.610
Silver Spring - Commercial: Personal	0.125	0.126	0.129	0.133	0.138	0.143	0.148	0.153	0.158	0.163	0.168	0.173	0.178	0.183	0.188
Silver Spring - Unimproved: Real	0.402	0.412	0.417	0.431	0.446	0.460	0.474	0.489	0.505	0.520	0.535	0.550	0.565	0.580	0.595
Silver Spring - Unimproved: Personal	0.001	0.001	0.001	0.001	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
Wheaton - Commercial: Real	0.401	0.395	0.416	0.431	0.446	0.460	0.474	0.489	0.505	0.520	0.535	0.550	0.565	0.580	0.595
Wheaton - Commercial: Personal	0.013	0.013	0.014	0.014	0.015	0.015	0.016	0.016	0.017	0.017	0.017	0.017	0.017	0.017	0.017
Wheaton - Unimproved: Real	0.005	0.007	0.005	0.005	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006
Wheaton - Unimproved: Personal	0.004	0.004	0.004	0.004	0.004	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 FY17	ACTUAL FY18	ACTUAL FY19	APPR FY20
<b>Parking Districts</b>				
Wheaton - Unimproved: Real	0.0000	0.0000	0.0000	0.0000
Wheaton - Unimproved: Personal	0.0000	0.0000	0.0000	0.0000
<b>Countywide</b>				
General Fund: Real	0.7734	0.7484	0.7414	0.7166
General Fund: Personal	1.9335	1.8710	1.8535	1.7915
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	0.8854	0.8604	0.8534	0.8286
Countywide: Personal	1.9335	1.8710	1.8535	1.7915
<b>Special Districts</b>				
Mass Transit: Real	0.0520	0.0580	0.0498	0.0672
Mass Transit: Personal	0.1300	0.1450	0.1245	0.1680
Fire: Real	0.1140	0.1089	0.1065	0.1068
Fire: Personal	0.2850	0.2723	0.2663	0.2670
Recreation: Real	0.0230	0.0240	0.0254	0.0261
Recreation: Personal	0.0575	0.0600	0.0635	0.0653
Storm Drainage: Real	0.0030	0.0000	0.0000	0.0000
Storm Drainage: Personal	0.0075	0.0000	0.0000	0.0000
<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>				
Regional (Administration)				
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0050	0.0052	0.0036	0.0050
Discretionary: Personal	0.0125	0.0130	0.0090	0.0125
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

**PROPERTY TAX RATES**

<b>(dollars per \$100 assessed value)</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>ACTUAL FY19</b>	<b>APPR FY20</b>
Discretionary: Real	0.0108	0.0114	0.0090	0.0120
Discretionary: Personal	0.0270	0.0285	0.0225	0.0300
Advanced Land Acquisition: Real **	0.0010	0.0010	0.0010	0.0010
Advanced Land Acquisition: Personal **	0.0025	0.0025	0.0025	0.0025
<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
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

\*\* On Countywide basis