



# 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 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	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	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	3.945	4.060	4.175	4.290	4.405	4.520	4.635	4.750	4.865	4.980
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	0.193	0.198	0.203	0.208
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	0.610	0.625	0.640	0.655
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	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	0.610	0.625	0.640	0.655
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	0.018	0.018	0.019	0.019	0.020	0.020	0.021	0.021
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	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	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	REC FY20
<b>Countywide</b>				
General Fund: Real	0.7734	0.7484	0.7414	0.7202
General Fund: Personal	1.9335	1.8710	1.8535	1.8005
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	0.8322
Countywide: Personal	1.9335	1.8710	1.8535	1.8005
<b>Special Districts</b>				
Mass Transit: Real	0.0520	0.0580	0.0498	0.0668
Mass Transit: Personal	0.1300	0.1450	0.1245	0.1670
Fire: Real	0.1140	0.1089	0.1065	0.1054
Fire: Personal	0.2850	0.2723	0.2663	0.2635
Recreation: Real	0.0230	0.0240	0.0254	0.0254
Recreation: Personal	0.0575	0.0600	0.0635	0.0635
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	0.0048
Discretionary: Personal	0.0125	0.0130	0.0090	0.0120
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	0.0108	0.0114	0.0090	0.0108
Discretionary: Personal	0.0270	0.0285	0.0225	0.0270

**PROPERTY TAX RATES**

<b>(dollars per \$100 assessed value)</b>	<b>ACTUAL FY17</b>	<b>ACTUAL FY18</b>	<b>ACTUAL FY19</b>	<b>REC FY20</b>
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