



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.

THIS PAGE INTENTIONALLY LEFT BLANK



Schedule E

FY20 and FY21 Taxes & User Charges for Average Household In Montgomery County (1)

	FY20	FY21	\$ CHG	% CHG
Property (2)	\$ 4,617	\$ 4,653	\$ 36	0.8%
Income	\$ 4,430	\$ 4,309	\$ (121)	-2.7%
Other (3)	\$ 1,186	\$ 1,197	\$ 11	0.9%
Total Taxes	\$ 10,233	\$ 10,159	\$ (74)	-0.7%
Water & Sewer (5)	\$ 871	\$ 917	\$ 46	5.3%
Solid Waste/Leaf Collection	\$ 321	\$ 339	\$ 18	5.6%
Total Charges	\$ 1,192	\$ 1,256	\$ 64	5.4%
Total Taxes & Charges (6)	\$ 11,425	\$ 11,415	\$ (10)	-0.1%

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

Note (2): Property taxes for FY20 and FY21 at adopted rates effective July 1, 2019 and July 1, 2020, respectively, and incorporate an income-tax offset credit for an owner-occupied home of \$692 in FY20 and \$692 in FY21.

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 increases from \$104.25 in FY20 to \$107.60 in FY21.

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

Note (5): Water & Sewer bill included an 6.0% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 165 gallons average daily consumption.

Source: Fiscal Year 2021 *Adopted* Budget, Washington Suburban Sanitary Commission

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

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

June 2020

THIS PAGE INTENTIONALLY LEFT BLANK



Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY19	BUDGET FY20	PROJ. FY20	BUDGET FY21	PROJ. FY22	PROJ. FY23	PROJ. FY24	PROJ. FY25	PROJ. FY26
------------------------------------	----------------	----------------	---------------	----------------	---------------	---------------	---------------	---------------	---------------

COUNTYWIDE

Countywide: Real	189,051	197,610	193,819	197,440	202,353	207,361	212,523	217,911	223,467
Countywide: Personal	4,055	4,452	4,131	4,235	4,311	4,366	4,403	4,476	4,549

SPECIAL DISTRICTS

Mass Transit: Real	189,051	197,610	193,819	197,440	202,353	207,361	212,523	217,911	223,467
Mass Transit: Personal	4,055	4,452	4,131	4,235	4,311	4,366	4,403	4,476	4,549
Fire: Real	189,051	197,610	193,819	197,440	202,353	207,361	212,523	217,911	223,467
Fire: Personal	4,055	4,452	4,131	4,235	4,311	4,366	4,403	4,476	4,549
Recreation: Real	165,110	172,486	169,274	172,437	176,727	181,101	185,609	190,315	195,167
Recreation: Personal	3,360	3,668	3,422	3,509	3,571	3,617	3,648	3,708	3,768
Storm Drainage: Real	159,349	166,552	163,368	166,421	170,561	174,783	179,134	183,675	188,358
Storm Drainage: Personal	3,223	3,506	3,283	3,366	3,426	3,470	3,499	3,557	3,615
M-NCPPC - Regional: Real	164,081	171,429	168,220	171,363	175,626	179,973	184,453	189,129	193,952
M-NCPPC - Regional: Personal	3,346	3,652	3,408	3,494	3,557	3,602	3,633	3,693	3,753
M-NCPPC - Metropolitan: Real	164,081	171,429	168,220	171,363	175,626	179,973	184,453	189,129	193,952
M-NCPPC - Metropolitan: Personal	3,346	3,652	3,408	3,494	3,557	3,602	3,633	3,693	3,753
M-NCPPC - Land Acquisition: Real	189,051	197,610	193,819	197,440	202,353	207,361	212,523	217,911	223,467
M-NCPPC - Land Acquisition: Personal	4,055	4,452	4,131	4,235	4,311	4,366	4,403	4,476	4,549

URBAN DISTRICTS

Bethesda: Real	5,415	5,484	5,551	5,655	5,796	5,939	6,087	6,241	6,401
Bethesda: Personal	0,230	0,250	0,234	0,240	0,244	0,247	0,250	0,254	0,258
Silver Spring: Real	3,759	3,865	3,854	3,926	4,024	4,123	4,226	4,333	4,444
Silver Spring: Personal	0,138	0,136	0,140	0,144	0,146	0,148	0,149	0,152	0,154
Wheaton: Real	0,816	0,782	0,837	0,853	0,874	0,896	0,918	0,941	0,965
Wheaton: Personal	0,035	0,037	0,035	0,036	0,037	0,037	0,038	0,038	0,039

NOISE ABATEMENT DISTRICTS

Bradley: Real	0,045	0,047	0,046	0,047	0,048	0,050	0,051	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	0,012	0,012	0,012	0,012	0,012	0,013	0,013	0,013	0,014
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	4,616	4,622	4,733	4,821	4,941	5,064	5,189	5,321	5,457
-----------------------------	-------	-------	-------	-------	-------	-------	-------	-------	-------

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.196	0.212	0.199	0.204	0.207	0.210	0.212	0.215	0.219
Bethesda - Unimproved: Real	0.502	0.542	0.515	0.525	0.538	0.551	0.565	0.579	0.594
Bethesda - Unimproved: Personal	0.025	0.025	0.025	0.026	0.027	0.027	0.027	0.027	0.028
Montgomery Hills - Commercial: Real	0.047	0.049	0.048	0.049	0.050	0.051	0.052	0.054	0.055
Montgomery Hills - Commercial: Personal	0.002	0.002	0.002	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	3.176	3.270	3.256	3.317	3.400	3.484	3.571	3.661	3.754
Silver Spring - Commercial: Personal	0.136	0.133	0.139	0.142	0.145	0.147	0.148	0.151	0.153
Silver Spring - Unimproved: Real	0.412	0.431	0.423	0.431	0.441	0.452	0.463	0.475	0.487
Silver Spring - Unimproved: Personal	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Wheaton - Commercial: Real	0.447	0.431	0.458	0.467	0.478	0.490	0.502	0.515	0.528
Wheaton - Commercial: Personal	0.012	0.014	0.012	0.013	0.013	0.013	0.013	0.013	0.014
Wheaton - Unimproved: Real	0.005	0.005	0.005	0.005	0.005	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



Schedule E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	APPR FY21
COUNTYWIDE				
General Fund: Real	0.7484	0.7414	0.7166	0.6948
General Fund: Personal	1.8710	1.8535	1.7915	1.7370
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	0.8604	0.8534	0.8286	0.8068
Countywide: Personal	1.8710	1.8535	1.7915	1.7370
SPECIAL DISTRICTS				
Mass Transit: Real	0.0580	0.0498	0.0672	0.0736
Mass Transit: Personal	0.1450	0.1245	0.1680	0.1840
Fire: Real	0.1089	0.1065	0.1068	0.1182
Fire: Personal	0.2723	0.2663	0.2670	0.2955
Recreation: Real	0.0240	0.0254	0.0261	0.0260
Recreation: Personal	0.0600	0.0635	0.0653	0.0650
Storm Drainage: Real	0.0000	0.0000	0.0000	0.0000
Storm Drainage: Personal	0.0000	0.0000	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	0.0052	0.0036	0.0050	0.0056
Discretionary: Personal	0.0130	0.0090	0.0125	0.0140
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

(dollars per \$100 assessed value)	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	APPR FY21
Discretionary: Real	0.0114	0.0090	0.0120	0.0160
Discretionary: Personal	0.0285	0.0225	0.0300	0.0400
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