



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-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	185,610	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	184,454	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	184,454	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	REC FY21
PARKING DISTRICTS				
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
COUNTYWIDE				
General Fund: Real	0.7484	0.7414	0.7166	0.7400
General Fund: Personal	1.8710	1.8535	1.7915	1.8500
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	0.8520
Countywide: Personal	1.8710	1.8535	1.7915	1.8500
SPECIAL DISTRICTS				
Mass Transit: Real	0.0580	0.0498	0.0672	0.0742
Mass Transit: Personal	0.1450	0.1245	0.1680	0.1855
Fire: Real	0.1089	0.1065	0.1068	0.1200
Fire: Personal	0.2723	0.2663	0.2670	0.3000
Recreation: Real	0.0240	0.0254	0.0261	0.0280
Recreation: Personal	0.0600	0.0635	0.0653	0.0700
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	0.0058

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	REC FY21
Discretionary: Personal	0.0130	0.0090	0.0125	0.0145
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	0.0114	0.0090	0.0120	0.0140
Discretionary: Personal	0.0285	0.0225	0.0300	0.0350
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

** On Countywide basis