



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

FY21 and FY22 Taxes & User Charges for Average Household In Montgomery County (1)

	FY21	FY22	\$ CHG	% CHG
Property (2)	\$ 4,705	\$ 4,808	\$ 103	2.2%
Income	\$ 4,389	\$ 4,360	\$ (29)	-0.7%
Other (3)	\$ 1,120	\$ 1,173	\$ 53	4.7%
Total Taxes	\$ 10,214	\$ 10,341	\$ 127	1.2%
Water & Sewer (4)	\$ 917	\$ 964	\$ 47	5.2%
Solid Waste/Leaf Collection	\$ 339	\$ 361	\$ 22	6.6%
Total Charges	\$ 1,256	\$ 1,325	\$ 70	5.5%
Total Taxes & Charges (5, 6)	\$ 11,470	\$ 11,667	\$ 197	1.7%

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

Note (2): Property taxes for FY21 and FY22 are at adopted rates effective July 1, 2020 and July 1, 2021, respectively and incorporate an income-tax offset credit for an owner-occupied home of \$692 in FY21 and \$692 in FY22.

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 \$107.60 in FY21 to \$113.50 in FY22.

Note (4): Water & Sewer bill included a 5.9% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 165 gallons average daily consumption.

Source: Fiscal Year 2022 Adopted Budget (p. 2-3), Washington Suburban Sanitary Commission.

Note (5): Tax & User Charges are not adjusted for inflation.

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

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

June 2021

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY20	BUDGET FY21	PROJ. FY21	BUDGET FY22	PROJ. FY23	PROJ. FY24	PROJ. FY25	PROJ. FY26	PROJ. FY27
COUNTYWIDE									
Countywide: Real	193.487	197.440	197.017	203.097	207.759	213.186	218.813	224.622	230.638
Countywide: Personal	4.101	4.235	4.199	4.266	4.311	4.337	4.396	4.457	4.511
SPECIAL DISTRICTS									
Mass Transit: Real	193.487	197.440	197.017	203.097	207.759	213.186	218.813	224.622	230.638
Mass Transit: Personal	4.101	4.235	4.199	4.266	4.311	4.337	4.396	4.457	4.511
Fire: Real	193.487	197.440	197.017	203.097	207.759	213.186	218.813	224.622	230.638
Fire: Personal	4.101	4.235	4.199	4.266	4.311	4.337	4.396	4.457	4.511
Recreation: Real	168.884	172.437	171.965	177.272	181.341	186.077	190.989	196.059	201.311
Recreation: Personal	3.409	3.509	3.490	3.546	3.584	3.606	3.654	3.705	3.750
Storm Drainage: Real	162.984	166.421	165.958	171.079	175.006	179.577	184.317	189.211	194.278
Storm Drainage: Personal	3.272	3.366	3.350	3.404	3.440	3.461	3.507	3.557	3.599
M-NCPPC - Regional: Real	167.810	171.363	170.871	176.145	180.188	184.894	189.775	194.813	200.031
M-NCPPC - Regional: Personal	3.393	3.494	3.473	3.529	3.567	3.588	3.636	3.687	3.732
M-NCPPC - Metropolitan: Real	167.810	171.363	170.871	176.145	180.188	184.894	189.775	194.813	200.031
M-NCPPC - Metropolitan: Personal	3.393	3.494	3.473	3.529	3.567	3.588	3.636	3.687	3.732
M-NCPPC - Land Acquisition: Real	193.487	197.440	197.017	203.097	207.759	213.186	218.813	224.622	230.638
M-NCPPC - Land Acquisition: Personal	4.101	4.235	4.199	4.266	4.311	4.337	4.396	4.457	4.511
URBAN DISTRICTS									
Bethesda: Real	5.711	5.655	5.815	5.995	6.133	6.293	6.459	6.630	6.808
Bethesda: Personal	0.204	0.240	0.208	0.212	0.214	0.215	0.218	0.221	0.224
Silver Spring: Real	3.836	3.926	3.906	4.027	4.119	4.227	4.338	4.454	4.573
Silver Spring: Personal	0.124	0.144	0.127	0.129	0.130	0.131	0.133	0.135	0.136
Wheaton: Real	0.824	0.853	0.839	0.865	0.885	0.908	0.932	0.957	0.982
Wheaton: Personal	0.030	0.036	0.031	0.032	0.032	0.032	0.033	0.033	0.034
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.044	0.047	0.045	0.046	0.048	0.049	0.050	0.051	0.053
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	0.013	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
PARKING DISTRICTS									
Bethesda - Commercial: Real	4.903	4.821	4.992	5.146	5.265	5.402	5.545	5.692	5.844

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.168	0.204	0.172	0.175	0.177	0.178	0.180	0.183	0.185
Bethesda - Unimproved: Real	0.515	0.525	0.525	0.541	0.553	0.568	0.583	0.598	0.614
Bethesda - Unimproved: Personal	0.029	0.026	0.030	0.031	0.031	0.031	0.032	0.032	0.032
Montgomery Hills - Commercial: Real	0.049	0.049	0.050	0.052	0.053	0.054	0.056	0.057	0.059
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	3.250	3.317	3.309	3.411	3.489	3.580	3.675	3.773	3.874
Silver Spring - Commercial: Personal	0.124	0.142	0.127	0.129	0.130	0.131	0.132	0.134	0.136
Silver Spring - Unimproved: Real	0.424	0.431	0.432	0.445	0.455	0.467	0.479	0.492	0.505
Silver Spring - Unimproved: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Wheaton - Commercial: Real	0.467	0.467	0.476	0.490	0.501	0.515	0.528	0.542	0.557
Wheaton - Commercial: Personal	0.011	0.013	0.011	0.011	0.011	0.011	0.012	0.012	0.012
Wheaton - Unimproved: Real	0.005	0.005	0.005	0.005	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



Schedule E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	APPR FY22
PARKING DISTRICTS				
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
COUNTYWIDE				
General Fund: Real	0.7414	0.7166	0.6948	0.7178
General Fund: Personal	1.8535	1.7915	1.7370	1.7945
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	0.8534	0.8286	0.8068	0.8298
Countywide: Personal	1.8535	1.7915	1.7370	1.7945
SPECIAL DISTRICTS				
Mass Transit: Real	0.0498	0.0672	0.0736	0.0524
Mass Transit: Personal	0.1245	0.1680	0.1840	0.1310
Fire: Real	0.1065	0.1068	0.1182	0.1202
Fire: Personal	0.2663	0.2670	0.2955	0.3005
Recreation: Real	0.0254	0.0261	0.0260	0.0261
Recreation: Personal	0.0635	0.0653	0.0650	0.0653
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

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	APPR FY22
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	0.0036	0.0050	0.0056	0.0054
Discretionary: Personal	0.0090	0.0125	0.0140	0.0135
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	0.0090	0.0120	0.0160	0.0116
Discretionary: Personal	0.0225	0.0300	0.0400	0.0290
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

** On Countywide basis