



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 FY25	BUDGET FY26	PROJ. FY26	BUDGET FY27	PROJ. FY28	PROJ. FY29	PROJ. FY30	PROJ. FY31	PROJ. FY32
COUNTYWIDE									
Countywide: Real	229,128	244,093	241,036	251,901	260,558	266,941	272,476	277,583	283,752
Countywide: Personal	4,345	4,355	4,409	4,363	4,389	4,375	4,392	4,401	4,400
SPECIAL DISTRICTS									
Mass Transit: Real	229,128	244,093	241,036	251,901	260,558	266,941	272,476	277,583	283,752
Mass Transit: Personal	4,345	4,355	4,409	4,363	4,389	4,375	4,392	4,401	4,400
Fire: Real	229,128	244,093	241,036	251,901	260,558	266,941	272,476	277,583	283,752
Fire: Personal	4,345	4,355	4,409	4,363	4,389	4,375	4,392	4,401	4,400
Recreation: Real	200,303	213,438	210,713	220,211	227,779	233,359	238,199	242,663	248,055
Recreation: Personal	3,631	3,629	3,685	3,646	3,668	3,656	3,671	3,679	3,677
Storm Drainage: Real	193,456	205,994	203,510	212,683	219,992	225,382	230,056	234,367	239,575
Storm Drainage: Personal	3,501	3,484	3,553	3,515	3,536	3,525	3,539	3,546	3,545
M-NCPPC - Regional: Real	198,977	212,023	209,318	218,753	226,271	231,814	236,621	241,056	246,413
M-NCPPC - Regional: Personal	3,614	3,611	3,667	3,629	3,651	3,639	3,653	3,661	3,660
M-NCPPC - Metropolitan: Real	198,977	212,023	209,318	218,753	226,271	231,814	236,621	241,056	246,413
M-NCPPC - Metropolitan: Personal	3,614	3,611	3,667	3,629	3,651	3,639	3,653	3,661	3,660
M-NCPPC - Land Acquisition: Real	229,128	244,093	241,036	251,901	260,558	266,941	272,476	277,583	283,752
M-NCPPC - Land Acquisition: Personal	4,345	4,355	4,409	4,363	4,389	4,375	4,392	4,401	4,400
URBAN DISTRICTS									
Bethesda: Real	6,410	7,587	6,743	7,047	7,289	7,468	7,622	7,765	7,938
Bethesda: Personal	0,235	0,250	0,238	0,236	0,237	0,236	0,237	0,238	0,238
Silver Spring: Real	3,929	4,459	4,134	4,320	4,468	4,578	4,673	4,760	4,866
Silver Spring: Personal	0,085	0,102	0,086	0,085	0,085	0,085	0,086	0,086	0,086
Wheaton: Real	0,847	0,965	0,891	0,931	0,963	0,987	1,008	1,026	1,049
Wheaton: Personal	0,027	0,024	0,027	0,027	0,027	0,027	0,027	0,027	0,027
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0,048	0,053	0,051	0,053	0,055	0,056	0,057	0,058	0,060
Bradley: Personal	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Cabin John: Real	0,013	0,014	0,013	0,014	0,014	0,015	0,015	0,015	0,016
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	5,620	6,660	5,912	6,178	6,391	6,547	6,683	6,808	6,960

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.183	0.199	0.186	0.184	0.185	0.185	0.185	0.185	0.185	0.186	0.186	0.186
Bethesda - Unimproved: Real	0.558	0.610	0.587	0.613	0.634	0.650	0.663	0.676	0.691	0.691	0.691	0.691
Bethesda - Unimproved: Personal	0.044	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045
Montgomery Hills - Commercial: Real	0.055	0.062	0.057	0.060	0.062	0.064	0.065	0.066	0.068	0.068	0.068	0.068
Montgomery Hills - Commercial: Personal	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: 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
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
Silver Spring - Commercial: Real	3.569	4.062	3.755	3.924	4.059	4.158	4.244	4.324	4.420	4.420	4.420	4.420
Silver Spring - Commercial: 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
Silver Spring - Unimproved: Real	0.360	0.397	0.379	0.396	0.410	0.420	0.428	0.437	0.446	0.446	0.446	0.446
Silver Spring - Unimproved: Personal	0.084	0.102	0.086	0.085	0.085	0.085	0.085	0.085	0.085	0.085	0.085	0.085
Wheaton - Commercial: Real	0.570	0.629	0.600	0.627	0.648	0.664	0.678	0.691	0.706	0.706	0.706	0.706
Wheaton - Commercial: Personal	0.008	0.007	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.008
Wheaton - Unimproved: Real	0.005	0.006	0.005	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



Schedule E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY24	ACTUAL FY25	ACTUAL FY26	REC FY27
COUNTYWIDE				
General Fund: Real	0.7170	0.7170	0.7212	0.7811
General Fund: Personal	1.7925	1.7925	1.8030	1.9528
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	0.8290	0.8290	0.8332	0.8931
Countywide: Personal	1.7925	1.7925	1.8030	1.9528
SPECIAL DISTRICTS				
Storm Drainage: Real	0.0000	0.0000	0.0000	0.0000
Storm Drainage: Personal	0.0000	0.0000	0.0000	0.0000
Mass Transit: Real	0.0852	0.0892	0.0828	0.0828
Mass Transit: Personal	0.2130	0.2230	0.2070	0.2070
Recreation: Real	0.0330	0.0318	0.0320	0.0334
Recreation: Personal	0.0825	0.0795	0.0800	0.0835
Fire: Real	0.1184	0.1202	0.1218	0.1194
Fire: Personal	0.2960	0.3005	0.3045	0.2985
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				
Advanced Land Acquisition: Real **	0.0010	0.0010	0.0010	0.0010
Advanced Land Acquisition: Personal **	0.0025	0.0025	0.0025	0.0025
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	0.0210	0.0162	0.0174	0.0206
Discretionary: Personal	0.0525	0.0405	0.0435	0.0515
Regional (Administration)				

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY24	ACTUAL FY25	ACTUAL FY26	REC FY27
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0086	0.0078	0.0070	0.0088
Discretionary: Personal	0.0215	0.0195	0.0175	0.0220
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
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
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
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