
Property Tax Schedules

Schedule E, Proposed Taxes and User Charges for Average Homeowner

These charts compare total current taxes and other charges to the total anticipated taxes and other charges which an average homeowner would pay based on the tax rates and fees approved in this budget.

Schedule E-1, Assessable Property 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.

SCHEDULE E

FY07 Taxes & User Charges for Average Homeowner In Montgomery County

	FY06	FY07	\$ CHG	% CHG
Property	\$ 3,177	\$ 3,271	\$ 94	2.9%
Income	\$ 2,943	\$ 3,032	\$ 89	3.0%
Other	\$ 1,121	\$ 1,076	\$ (44)	-4.0%
Total Taxes	\$ 7,240	\$ 7,379	\$ 138	1.9%
Water & Sewer	\$ 557	\$ 572	15	2.8%
Solid Waste/Leaf Collection	\$ 270	\$ 271	1	0.5%
Water Quality Protection Charge	\$ 19	\$ 25	6	30.4%
Total Charges	\$ 846	\$ 869	\$ 23	2.7%
Total Taxes & Charges	\$ 8,086	\$ 8,247	\$ 161	2.0%

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

Note (2): Property Tax for FY06 at adopted rates effective July 1, 2005. Property tax for FY07 incorporates the 5 cent reduction in the weighted average real property tax rate effective July 1, 2006, a one-time rebate of \$221 for owner-occupied residence, and an enhanced Homeowner Property Tax Credit.

Note (3): Other taxes include transfer, recordation, fuel/energy, telephone, and admissions.

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

Note (5): Water & Sewer assumes 210 gallons average daily consumption. Source: Fiscal Year 2007 Proposed Budget, Washington Suburban Sanitary Commission, page 11.

Note(6): Water Quality Protection Charge is on a per equivalent residential unit. FY07 increase includes \$1,250,000 for Low Impact Development activities.

Note (7): Column totals may not add due to rounding.

Source: Montgomery County Department of Finance

SCHEDULE E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY05	BUDGET FY06	PROJ. FY06	BUDGET FY07	PROJ. FY08	PROJ. FY09	PROJ. FY10	PROJ. FY11	PROJ. FY12
COUNTYWIDE									
Countywide: Real	98.282	110.475	110.342	125.354	142.158	158.899	174.755	192.104	210.493
Countywide: Personal	3.903	3.899	3.972	3.956	4.027	4.100	4.175	4.251	4.330
SPECIAL DISTRICTS									
Mass Transit: Real	98.282	110.475	110.342	125.354	142.158	158.899	174.755	192.104	210.493
Mass Transit: Personal	3.903	3.899	3.972	3.956	4.027	4.100	4.175	4.251	4.330
Fire: Real	98.282	110.475	110.342	125.354	142.158	158.899	174.755	192.104	210.493
Fire: Personal	3.903	3.899	3.972	3.956	4.027	4.100	4.175	4.251	4.330
Recreation: Real	85.577	96.594	96.078	109.150	123.781	138.358	152.164	167.271	183.283
Recreation: Personal	3.187	3.135	3.244	3.231	3.289	3.348	3.409	3.472	3.536
Storm Drainage: Real	82.957	93.581	93.137	105.808	119.992	134.122	147.506	162.150	177.672
Storm Drainage: Personal	3.082	3.036	3.137	3.124	3.181	3.238	3.297	3.358	3.420
M-NCPPC - Regional: Real	85.116	96.059	95.561	108.562	123.115	137.613	151.345	166.370	182.296
M-NCPPC - Regional: Personal	3.178	3.114	3.235	3.222	3.280	3.339	3.400	3.462	3.526
M-NCPPC - Metropolitan: Real	85.116	96.059	95.561	108.562	123.115	137.613	151.345	166.370	182.296
M-NCPPC - Metropolitan: Personal	3.178	3.114	3.235	3.222	3.280	3.339	3.400	3.462	3.526
M-NCPPC - Land Acquisition: Real	98.282	110.475	110.342	125.354	142.158	158.899	174.755	192.104	210.493
M-NCPPC - Land Acquisition: Personal	3.903	3.899	3.972	3.956	4.027	4.100	4.175	4.251	4.330
URBAN DISTRICTS									
Bethesda: Real	2.069	2.564	2.322	2.635	2.989	3.341	3.674	4.039	4.425
Bethesda: Personal	0.180	0.218	0.184	0.183	0.186	0.190	0.193	0.197	0.200
Silver Spring: Real	1.504	1.500	1.689	1.917	2.174	2.430	2.672	2.937	3.218
Silver Spring: Personal	0.137	0.108	0.140	0.139	0.142	0.144	0.147	0.149	0.152
Wheaton: Real	0.319	0.378	0.358	0.406	0.460	0.515	0.566	0.622	0.682
Wheaton: Personal	0.023	0.023	0.024	0.024	0.024	0.025	0.025	0.025	0.026

SCHEDULE E - 1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY05	BUDGET FY06	PROJ. FY06	BUDGET FY07	PROJ. FY08	PROJ. FY09	PROJ. FY10	PROJ. FY11	PROJ. FY12
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.025	0.030	0.029	0.033	0.037	0.041	0.045	0.050	0.055
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.007	0.008	0.008	0.009	0.010	0.011	0.013	0.014	0.015
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	0.878	1.038	0.985	1.118	1.268	1.417	1.559	1.714	1.878
Bethesda - Commercial: Personal	0.151	0.182	0.153	0.153	0.155	0.158	0.161	0.164	0.167
Bethesda - Unimproved: Real	0.045	0.023	0.051	0.057	0.065	0.073	0.080	0.088	0.097
Bethesda - Unimproved: Personal	0.020	0.024	0.021	0.020	0.021	0.021	0.022	0.022	0.022
Montgomery Hills - Commercial: Real	0.018	0.025	0.020	0.023	0.026	0.029	0.032	0.035	0.039
Montgomery Hills - Commercial: Personal	0.002	0.002	0.002	0.003	0.003	0.003	0.003	0.003	0.003
Montgomery Hills - Unimproved: Real	0.000	0.000	0.000	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	1.262	1.222	1.416	1.607	1.823	2.037	2.241	2.463	2.699
Silver Spring - Commercial: Personal	0.134	0.104	0.136	0.136	0.138	0.141	0.143	0.146	0.149
Silver Spring - Unimproved: Real	0.030	0.034	0.034	0.039	0.044	0.049	0.054	0.059	0.065
Silver Spring - Unimproved: Personal	0.002	0.001	0.002	0.002	0.002	0.002	0.002	0.002	0.002
Wheaton - Commercial: Real	0.131	0.140	0.147	0.166	0.189	0.211	0.232	0.255	0.279
Wheaton - Commercial: Personal	0.009	0.013	0.010	0.010	0.010	0.010	0.010	0.010	0.011
Wheaton - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.002
Wheaton - Unimproved: Personal	0.003	0.004	0.003	0.003	0.004	0.004	0.004	0.004	0.004

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	APP FY07
COUNTYWIDE				
General Fund: Real	0.751	0.679	0.679	0.624
General Fund: Personal	1.878	1.698	1.698	1.560
State of Maryland: Real	0.132	0.132	0.132	0.112
State of Maryland: Personal	n/a	n/a	n/a	n/a
Countywide: Real	0.883	0.811	0.811	0.736
Countywide: Personal	1.878	1.698	1.698	1.560
SPECIAL DISTRICTS				
Mass Transit: Real **	0.044	0.042	0.042	0.053
Mass Transit: Personal **	0.110	0.105	0.105	0.133
Fire: Real **	0.118	0.134	0.134	0.134
Fire: Personal **	0.295	0.335	0.335	0.335
Recreation: Real	0.022	0.025	0.025	0.024
Recreation: Personal	0.055	0.063	0.063	0.060
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.008	0.008	0.008	0.008
URBAN DISTRICTS				
Bethesda: Real	0.016	0.016	0.016	0.016
Bethesda: Personal	0.040	0.040	0.040	0.040
Silver Spring: Real	0.030	0.024	0.024	0.024
Silver Spring: Personal	0.075	0.060	0.060	0.060
Wheaton: Real	0.020	0.030	0.030	0.030
Wheaton: Personal	0.050	0.075	0.075	0.075
NOISE ABATEMENT DISTRICTS				
Bradley: Real	0.145	0.145	0.145	0.050
Bradley: Personal	0.363	0.363	0.363	0.125
Cabin John: Real	0.175	0.185	0.185	0.001
Cabin John: Personal	0.438	0.463	0.463	0.003
** On Countywide basis				

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	APP FY07
M-NCPPC				
Regional (Administration)				
Mandatory: Real	0.012	0.012	0.012	0.012
Mandatory: Personal	0.030	0.030	0.030	0.030
Discretionary: Real	0.009	0.010	0.010	0.008
Discretionary: Personal	0.023	0.025	0.025	0.020
Metro (Parks)				
Mandatory: Real	0.036	0.036	0.036	0.036
Mandatory: Personal	0.090	0.090	0.090	0.090
Maintenance: Real	0.008	0.008	0.008	0.008
Maintenance: Personal	0.020	0.020	0.020	0.020
Discretionary: Real	0.015	0.017	0.017	0.013
Discretionary: Personal	0.038	0.043	0.043	0.033
Advanced Land Acquisition: Real **	0.001	0.001	0.001	0.001
Advanced Land Acquisition: Personal **	0.003	0.003	0.003	0.003
Total M-NCPPC	0.285	0.295	0.295	0.274
PARKING DISTRICTS				
Bethesda - Commercial: Real	0.280	0.280	0.280	0.280
Bethesda - Commercial: Personal	0.700	0.700	0.700	0.700
Bethesda - Unimproved: Real	0.140	0.140	0.140	0.140
Bethesda - Unimproved: Personal	0.350	0.350	0.350	0.350
Montgomery Hills - Commercial: Real	0.240	0.240	0.240	0.240
Montgomery Hills - Commercial: Personal	0.600	0.600	0.600	0.600
Montgomery Hills - Unimproved: Real	0.120	0.120	0.120	0.120
Montgomery Hills - Unimproved: Personal	0.300	0.300	0.300	0.300
Silver Spring - Commercial: Real	0.280	0.280	0.280	0.280
Silver Spring - Commercial: Personal	0.700	0.700	0.700	0.700
Silver Spring - Unimproved: Real	0.140	0.140	0.140	0.140
Silver Spring - Unimproved: Personal	0.350	0.350	0.350	0.350
Wheaton - Commercial: Real	0.240	0.240	0.240	0.240
Wheaton - Commercial: Personal	0.600	0.600	0.600	0.600
Wheaton - Unimproved: Real	0.120	0.120	0.120	0.120
Wheaton - Unimproved: Personal	0.300	0.300	0.300	0.300

** On Countywide basis

