
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

FY08 Taxes & User Charges for Average Household In Montgomery County

	FY07	FY08	\$ CHG	% CHG
Property	\$ 3,277	\$ 3,377	\$ 100	3.0%
Income	\$ 3,419	\$ 3,565	\$ 145	4.3%
Other	\$ 921	\$ 959	\$ 38	4.1%
Total Taxes	\$ 7,618	\$ 7,901	\$ 283	3.7%
Water & Sewer	\$ 572	\$ 608	\$ 36	6.3%
Solid Waste/Leaf Collection	\$ 271	\$ 279	\$ 8	2.8%
Water Quality Protection Charge	\$ 25	\$ 25	\$ 0	0.9%
Total Charges	\$ 868	\$ 912	\$ 44	5.0%
Total Taxes & Charges	\$ 8,486	\$ 8,813	\$ 327	3.9%

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

Note (2): Property Tax for FY07 at adopted rates effective July 1, 2006. Property tax for FY08 incorporates income-tax offset credit of \$613 for an owner-occupied home.

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 bill includes 6.5% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption.

Note(6): Water Quality Protection Charge is on a per equivalent residential unit and increases from \$25.00 in FY07 to \$25.23 in FY08.

Note(7): 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 FY06	BUDGET FY07	PROJ. FY07	BUDGET FY08	PROJ. FY09	PROJ. FY10	PROJ. FY11	PROJ. FY12	PROJ. FY13
COUNTYWIDE									
Countywide: Real	110.529	125.354	126.014	142.438	155.763	171.241	187.097	203.385	221.559
Countywide: Personal	3.832	3.956	3.889	3.911	3.957	4.004	4.054	4.105	4.158
SPECIAL DISTRICTS									
Mass Transit: Real	110.529	125.354	126.014	142.438	155.763	171.241	187.097	203.385	221.559
Mass Transit: Personal	3.832	3.956	3.889	3.911	3.957	4.004	4.054	4.105	4.158
Fire: Real	110.529	125.354	126.014	142.438	155.763	171.241	187.097	203.385	221.559
Fire: Personal	3.832	3.956	3.889	3.911	3.957	4.004	4.054	4.105	4.158
Recreation: Real	96.522	109.150	110.044	124.387	136.023	149.539	163.386	177.610	193.480
Recreation: Personal	3.138	3.231	3.185	3.203	3.241	3.280	3.320	3.362	3.406
Storm Drainage: Real	93.523	105.808	106.625	120.522	131.797	144.894	158.310	172.092	187.470
Storm Drainage: Personal	3.022	3.124	3.067	3.085	3.121	3.158	3.197	3.238	3.280
M-NCPPC - Regional: Real	96.008	108.562	109.459	123.725	135.299	148.744	162.517	176.665	192.451
M-NCPPC - Regional: Personal	3.128	3.222	3.175	3.193	3.230	3.269	3.310	3.352	3.395
M-NCPPC - Metropolitan: Real	96.008	108.562	109.459	123.725	135.299	148.744	162.517	176.665	192.451
M-NCPPC - Metropolitan: Personal	3.128	3.222	3.175	3.193	3.230	3.269	3.310	3.352	3.395
M-NCPPC - Land Acquisition: Real	110.529	125.354	126.014	142.438	155.763	171.241	187.097	203.385	221.559
M-NCPPC - Land Acquisition: Personal	3.832	3.956	3.889	3.911	3.957	4.004	4.054	4.105	4.158
URBAN DISTRICTS									
Bethesda: Real	2.399	2.635	2.735	3.092	3.381	3.717	4.061	4.415	4.809
Bethesda: Personal	0.185	0.183	0.188	0.189	0.191	0.194	0.196	0.199	0.201
Silver Spring: Real	1.672	1.917	1.906	2.155	2.356	2.590	2.830	3.076	3.351
Silver Spring: Personal	0.142	0.139	0.144	0.145	0.146	0.148	0.150	0.152	0.154
Wheaton: Real	0.409	0.406	0.466	0.527	0.576	0.634	0.692	0.753	0.820
Wheaton: Personal	0.023	0.024	0.023	0.023	0.023	0.024	0.024	0.024	0.024

SCHEDULE E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY06	BUDGET FY07	PROJ. FY07	BUDGET FY08	PROJ. FY09	PROJ. FY10	PROJ. FY11	PROJ. FY12	PROJ. FY13
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.028	0.033	0.032	0.036	0.039	0.043	0.047	0.051	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	0.008	0.009	0.009	0.010	0.011	0.012	0.013	0.014	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	1.103	1.118	1.258	1.422	1.555	1.709	1.868	2.030	2.212
Bethesda - Commercial: Personal	0.150	0.153	0.152	0.153	0.155	0.157	0.159	0.161	0.163
Bethesda - Unimproved: Real	0.060	0.057	0.068	0.077	0.085	0.093	0.102	0.110	0.120
Bethesda - Unimproved: Personal	0.020	0.020	0.020	0.020	0.020	0.021	0.021	0.021	0.021
Montgomery Hills - Commercial: Real	0.019	0.023	0.021	0.024	0.026	0.029	0.032	0.035	0.038
Montgomery Hills - Commercial: Personal	0.002	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002
Montgomery Hills - Unimproved: Real	0.000	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	1.311	1.607	1.494	1.689	1.847	2.031	2.219	2.412	2.628
Silver Spring - Commercial: Personal	0.134	0.136	0.136	0.137	0.139	0.140	0.142	0.144	0.146
Silver Spring - Unimproved: Real	0.043	0.039	0.050	0.056	0.061	0.067	0.074	0.080	0.087
Silver Spring - Unimproved: Personal	0.005	0.002	0.005	0.005	0.006	0.006	0.006	0.006	0.006
Wheaton - Commercial: Real	0.187	0.166	0.213	0.241	0.264	0.290	0.317	0.344	0.375
Wheaton - Commercial: Personal	0.010	0.010	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	0.002	0.002	0.002
Wheaton - Unimproved: Personal	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003

SCHEDULE E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08
COUNTYWIDE				
General Fund: Real	0.734	0.679	0.624	0.627
General Fund: Personal	1.835	1.698	1.560	1.567
State of Maryland: Real	0.132	0.132	0.112	0.112
State of Maryland: Personal	n/a	n/a	n/a	n/a
Countywide: Real	0.866	0.811	0.736	0.739
Countywide: Personal	1.835	1.698	1.560	1.567
SPECIAL DISTRICTS				
Mass Transit: Real **	0.044	0.042	0.053	0.058
Mass Transit: Personal **	0.110	0.105	0.133	0.145
Fire: Real **	0.123	0.134	0.134	0.126
Fire: Personal **	0.308	0.335	0.335	0.315
Recreation: Real	0.025	0.025	0.024	0.024
Recreation: Personal	0.063	0.063	0.060	0.060
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.008	0.008	0.008	0.007
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	0.050	0.080
Bradley: Personal	0.363	0.363	0.125	0.200
Cabin John: Real	0.175	0.185	0.001	0.080
Cabin John: Personal	0.438	0.463	0.003	0.200
** On Countywide basis				

SCHEDULE E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08
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	0.008	0.010	0.008	0.007
Discretionary: Personal	0.020	0.025	0.020	0.017
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	0.013	0.014
Discretionary: Personal	0.038	0.043	0.033	0.035
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	0.281	0.295	0.274	0.273
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				