
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

FY 09 Taxes & User Charges for Average Household In Montgomery County

	FY08	FY09	\$ CHG	% CHG
Property	\$ 3,387	\$ 3,772	\$ 385	11.4%
Income	\$ 3,565	\$ 3,630	\$ 65	1.8%
Other	\$ 787	\$ 828	\$ 41	5.2%
Total Taxes	\$ 7,739	\$ 8,230	\$ 491	6.3%
Water & Sewer	\$ 607	\$ 652	\$ 45	7.5%
Solid Waste/Leaf Collection	\$ 279	\$ 296	\$ 17	6.0%
Water Quality Protection Charge	\$ 25	\$ 36	\$ 10	40.7%
Total Charges	\$ 911	\$ 983	\$ 72	7.9%
Total Taxes & Charges	\$ 8,650	\$ 9,213	\$ 563	6.5%

Note (1): Average household tax burden computed as total estimated revenue (including taxes paid by non-residential payers) divided by number of households.

Note (2): Property Tax for FY08 at adopted rates effective July 1, 2007. Property tax for FY09 at adopted rates effective July 1, 2008 and incorporates income-tax offset credit of \$579 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 8.0% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption. Source: Fiscal Year 2009 Proposed Budget, Washington Suburban Sanitary Commission, page 11.

Note(6): Water Quality Protection Charge is on a per equivalent residential unit and increases from \$25.23 in FY08 to \$35.50 in FY09.

Note(7): Totals may not add due to rounding

Source: Montgomery County Department of Finance

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY07	BUDGET FY08	PROJ. FY08	BUDGET FY09	PROJ. FY10	PROJ. FY11	PROJ. FY12	PROJ. FY13	PROJ. FY14
COUNTYWIDE									
Countywide: Real	125.711	142.438	142.437	158.786	173.760	187.826	200.598	214.675	230.037
Countywide: Personal	3.949	3.911	3.961	4.022	4.051	4.097	4.144	4.191	4.238
SPECIAL DISTRICTS									
Mass Transit: Real	125.711	142.438	142.437	158.786	173.760	187.826	200.598	214.675	230.037
Mass Transit: Personal	3.949	3.911	3.961	4.022	4.051	4.097	4.144	4.191	4.238
Fire: Real	125.711	142.438	142.437	158.786	173.760	187.826	200.598	214.675	230.037
Fire: Personal	3.949	3.911	3.961	4.022	4.051	4.097	4.144	4.191	4.238
Recreation: Real	109.664	124.387	124.255	138.517	151.580	163.850	174.992	187.272	200.673
Recreation: Personal	3.259	3.203	3.269	3.319	3.344	3.382	3.420	3.459	3.498
Storm Drainage: Real	106.278	120.522	120.419	134.241	146.900	158.792	169.590	181.491	194.478
Storm Drainage: Personal	3.141	3.085	3.151	3.199	3.223	3.259	3.296	3.334	3.372
M-NCPPC - Regional: Real	109.088	123.725	123.603	137.790	150.784	162.990	174.073	186.289	199.619
M-NCPPC - Regional: Personal	3.248	3.193	3.258	3.308	3.332	3.370	3.408	3.447	3.486
M-NCPPC - Metropolitan: Real	109.088	123.725	123.603	137.790	150.784	162.990	174.073	186.289	199.619
M-NCPPC - Metropolitan: Personal	3.248	3.193	3.258	3.308	3.332	3.370	3.408	3.447	3.486
M-NCPPC - Land Acquisition: Real	125.711	142.438	142.437	158.786	173.760	187.826	200.598	214.675	230.037
M-NCPPC - Land Acquisition: Personal	3.949	3.911	3.961	4.022	4.051	4.097	4.144	4.191	4.238
URBAN DISTRICTS									
Bethesda: Real	2.669	3.092	3.024	3.371	3.689	3.988	4.259	4.558	4.884
Bethesda: Personal	0.195	0.189	0.196	0.199	0.200	0.203	0.205	0.207	0.209
Silver Spring: Real	1.820	2.155	2.062	2.299	2.515	2.719	2.904	3.108	3.330
Silver Spring: Personal	0.139	0.145	0.139	0.141	0.142	0.144	0.145	0.147	0.149
Wheaton: Real	0.408	0.527	0.463	0.516	0.565	0.610	0.652	0.698	0.747
Wheaton: Personal	0.033	0.023	0.033	0.034	0.034	0.034	0.035	0.035	0.036

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	APP FY09
COUNTYWIDE				
General Fund: Real	0.679	0.624	0.627	0.661
General Fund: Personal	1.698	1.560	1.567	1.652
State of Maryland: Real	0.132	0.112	0.112	0.112
State of Maryland: Personal	n/a	n/a	n/a	n/a
Countywide: Real	0.811	0.736	0.739	0.773
Countywide: Personal	1.698	1.560	1.567	1.652
SPECIAL DISTRICTS				
Mass Transit: Real **	0.042	0.053	0.058	0.040
Mass Transit: Personal **	0.105	0.133	0.145	0.100
Fire: Real **	0.134	0.134	0.126	0.116
Fire: Personal **	0.335	0.335	0.315	0.290
Recreation: Real	0.025	0.024	0.024	0.022
Recreation: Personal	0.063	0.060	0.060	0.055
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.008	0.008	0.007	0.007
URBAN DISTRICTS				
Bethesda: Real	0.016	0.016	0.016	0.012
Bethesda: Personal	0.040	0.040	0.040	0.030
Silver Spring: Real	0.024	0.024	0.024	0.024
Silver Spring: Personal	0.060	0.060	0.060	0.060
Wheaton: Real	0.030	0.030	0.030	0.030
Wheaton: Personal	0.075	0.075	0.075	0.075
NOISE ABATEMENT DISTRICTS				
Bradley: Real	0.145	0.050	0.080	0.080
Bradley: Personal	0.363	0.125	0.200	0.200
Cabin John: Real	0.185	0.001	0.080	0.080
Cabin John: Personal	0.463	0.003	0.200	0.200

** On Countywide basis

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	APP FY09
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	0.010	0.008	0.007	0.007
Discretionary: Personal	0.025	0.020	0.017	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	0.017	0.013	0.014	0.009
Discretionary: Personal	0.043	0.033	0.035	0.022
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	0.295	0.274	0.273	0.255
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