



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

FY24 and FY25 Taxes & User Charges for Average Household In Montgomery County (1)

	FY24	FY25	\$ CHG	% CHG
Property (2,3)	\$ 5,590	\$ 5,750	\$ 160	2.9%
Income (3)	\$ 5,090	\$ 5,160	\$ 70	1.4%
Other (4)	\$ 1,070	\$ 1,110	\$ 40	3.7%
Total Taxes	\$ 11,750	\$ 12,020	\$ 270	2.3%
Water & Sewer (5)	\$ 1,006	\$ 1,110	\$ 104	10.3%
Solid Waste/Leaf Collection (6)	\$ 417	\$ 435	\$ 18	4.2%
Total Charges	\$ 1,422	\$ 1,544	\$ 122	8.6%
Total Taxes & Charges (7,8)	\$ 13,172	\$ 13,564	\$ 392	3.0%

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

Note (2): Property taxes for FY24 and FY25 are at adopted rates effective July 1, 2023 and July 1, 2024, respectively and incorporate an income-tax offset credit for an owner-occupied home of \$692 in FY24 and \$692 in FY25.

Note (3): The weighted real property tax rate is \$1.0255 per \$100 assessed value for FY24 and is \$1.0255 per \$100 assessed value for FY25. The FY24 and FY25 weighted rates include a \$0.047 tax rate that is authorized by Maryland Code, Education § 5-104 (d)(1) to be used exclusively for MCPS. The increase in the FY25 average household property tax is attributed to the increase in the total real property taxable assessed values. The income tax rate of 3.2 percent has not changed.

Note (4): Other taxes include transfer, recordation (General Fund only), fuel/energy, telephone, admissions, e-cigarettes, and the water quality protection charge. The water quality protection charge is an annual charge specified per equivalent residential unit (ERU) and increases from \$126.00/ERU in FY24 to \$136.50/ERU in FY25.

Note (5): Water & Sewer bill included a 8.5% average water and sewer rate increase, consisting of a 2.4% increase in the water and sewer rate, a 65% increase in the Infrastructure Investment Fee, and a 65% increase in the Account Maintenance Fee. Although overall revenue generated by the rates will increase 8.5%, the impact on an individual customer will vary depending on their water use. The amount assumes 150 gallons average daily consumption.

Source: Fiscal Year 2025 Adopted Budget (p. 2-3), Washington Suburban Sanitary Commission.

Note (6): Solid Waste charges for single-family households increases from \$293.26 in FY24 to \$310.92 in FY25. Leaf Collection charges for single-family households remains at \$123.67 in FY25.

Note (7): Tax & User Charges are not adjusted for inflation.

Note (8): Totals may not add due to rounding

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

June 2024

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY23	BUDGET FY24	PROJ. FY24	BUDGET FY25	PROJ. FY26	PROJ. FY27	PROJ. FY28	PROJ. FY29	PROJ. FY30
COUNTYWIDE									
Countywide: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
Countywide: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
SPECIAL DISTRICTS									
Mass Transit: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
Mass Transit: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
Fire: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
Fire: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
Recreation: Real	182,920	186,460	190,347	201,331	209,097	215,214	219,732	222,916	230,184
Recreation: Personal	3,725	3,584	3,611	3,538	3,481	3,441	3,413	3,393	3,380
Storm Drainage: Real	176,536	179,943	183,704	194,304	201,800	207,703	212,064	215,137	222,151
Storm Drainage: Personal	3,565	3,431	3,455	3,386	3,331	3,293	3,266	3,247	3,234
M-NCPPC - Regional: Real	181,695	185,230	189,072	199,982	207,696	213,772	218,261	221,424	228,643
M-NCPPC - Regional: Personal	3,707	3,567	3,593	3,521	3,464	3,424	3,396	3,377	3,363
M-NCPPC - Metropolitan: Real	181,695	185,230	189,072	199,982	207,696	213,772	218,261	221,424	228,643
M-NCPPC - Metropolitan: Personal	3,707	3,567	3,593	3,521	3,464	3,424	3,396	3,377	3,363
M-NCPPC - Land Acquisition: Real	209,588	213,770	218,097	230,683	239,581	246,590	251,767	255,416	263,743
M-NCPPC - Land Acquisition: Personal	4,467	4,341	4,330	4,243	4,174	4,126	4,093	4,069	4,053
URBAN DISTRICTS									
Bethesda: Real	7,024	6,488	7,310	7,731	8,030	8,265	8,438	8,560	8,839
Bethesda: Personal	0,209	0,209	0,203	0,198	0,195	0,193	0,191	0,190	0,190
Silver Spring: Real	3,953	4,104	4,114	4,351	4,519	4,651	4,748	4,817	4,974
Silver Spring: Personal	0,131	0,117	0,127	0,124	0,122	0,121	0,120	0,119	0,119
Wheaton: Real	0,840	0,834	1,038	1,098	1,141	1,174	1,199	1,216	1,256
Wheaton: Personal	0,029	0,029	0,028	0,028	0,027	0,027	0,027	0,026	0,026
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0,046	0,047	0,048	0,050	0,052	0,054	0,055	0,056	0,058
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	0,013	0,013	0,014	0,014	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	6,198	5,637	6,449	6,821	7,085	7,292	7,445	7,553	7,799

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.158	0.169	0.154	0.150	0.148	0.146	0.145	0.144	0.144
Bethesda - Unimproved: Real	0.540	0.550	0.562	0.595	0.618	0.636	0.649	0.658	0.680
Bethesda - Unimproved: Personal	0.043	0.034	0.042	0.041	0.041	0.040	0.040	0.040	0.039
Montgomery Hills - Commercial: Real	0.054	0.057	0.057	0.060	0.062	0.064	0.065	0.066	0.068
Montgomery Hills - Commercial: Personal	0.001	0.002	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
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	3.603	3.460	3.749	3.966	4.119	4.239	4.328	4.391	4.534
Silver Spring - Commercial: Personal	0.131	0.116	0.127	0.124	0.122	0.121	0.120	0.119	0.118
Silver Spring - Unimproved: Real	0.350	0.482	0.364	0.385	0.400	0.411	0.420	0.426	0.440
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	0.528	0.505	0.549	0.581	0.603	0.621	0.634	0.643	0.664
Wheaton - Commercial: Personal	0.009	0.010	0.009	0.009	0.008	0.008	0.008	0.008	0.008
Wheaton - Unimproved: Real	0.005	0.005	0.005	0.006	0.006	0.006	0.006	0.006	0.007
Wheaton - Unimproved: Personal	0.004	0.005	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 FY22	ACTUAL FY23	ACTUAL FY24	APPR FY25
COUNTYWIDE				
General Fund: Real	0.7178	0.6940	0.7170	0.7170
General Fund: Personal	1.7945	1.7350	1.7925	1.7925
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	0.8298	0.8060	0.8290	0.8290
Countywide: Personal	1.7945	1.7350	1.7925	1.7925
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	0.0524	0.0832	0.0852	0.0892
Mass Transit: Personal	0.1310	0.2080	0.2130	0.2230
Recreation: Real	0.0261	0.0259	0.0330	0.0318
Recreation: Personal	0.0653	0.0648	0.0825	0.0795
Fire: Real	0.1202	0.1074	0.1184	0.1202
Fire: Personal	0.3005	0.2685	0.2960	0.3005
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	0.0116	0.0170	0.0210	0.0162
Discretionary: Personal	0.0290	0.0425	0.0525	0.0405
Regional (Administration)				

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	APPR FY25
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0054	0.0070	0.0086	0.0078
Discretionary: Personal	0.0135	0.0175	0.0215	0.0195
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