
Property Tax Schedules

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 and FY10 Taxes & User Charges for Average Household In Montgomery County

	FY09	FY10	\$ CHG	% CHG
Property	\$ 3,839	\$ 4,010	\$ 171	4.5%
Income	\$ 3,571	\$ 3,356	\$ (215)	-6.0%
Other	\$ 765	\$ 797	\$ 32	4.2%
Total Taxes	\$ 8,175	\$ 8,164	\$ (11)	-0.1%
Water & Sewer	\$ 652	\$ 705	\$ 54	8.2%
Solid Waste/Leaf Collection	\$ 296	\$ 304	\$ 8	2.7%
Water Quality Protection Charge	\$ 36	\$ 46	\$ 10	28.2%
Total Charges	\$ 984	\$ 1,054	\$ 71	7.2%
Total Taxes & Charges	\$ 9,159	\$ 9,218	\$ 59	0.6%

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

Note (2): Property Tax for FY09 at adopted rates effective July 1, 2008. Property tax for FY10 at adopted rates and incorporates an income-tax offset credit of \$690 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 included a 9.0% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption. Source: Fiscal Year 2010 Proposed Budget, Washington Suburban Sanitary Commission, page 11.

Note(6): Water Quality Protection Charge is specified per equivalent residential unit and increases from \$35.50 in FY09 to \$45.50 in FY10.

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 FY08	BUDGET FY09	PROJ. FY09	BUDGET FY10	PROJ. FY11	PROJ. FY12	PROJ. FY13	PROJ. FY14	PROJ. FY15
COUNTYWIDE									
Countywide: Real	142.306	158.786	158.627	169.762	182.152	188.089	191.793	196.835	204.848
Countywide: Personal	3.971	4.022	4.022	4.051	4.097	4.144	4.191	4.238	4.286
SPECIAL DISTRICTS									
Mass Transit: Real	142.306	158.786	158.627	169.762	182.152	188.089	191.793	196.835	204.848
Mass Transit: Personal	3.971	4.022	4.022	4.051	4.097	4.144	4.191	4.238	4.286
Fire: Real	142.306	158.786	158.627	169.762	182.152	188.089	191.793	196.835	204.848
Fire: Personal	3.971	4.022	4.022	4.051	4.097	4.144	4.191	4.238	4.286
Recreation: Real	124.005	138.517	138.227	147.929	158.726	163.899	167.127	171.521	178.503
Recreation: Personal	3.274	3.319	3.317	3.341	3.379	3.417	3.456	3.495	3.535
Storm Drainage: Real	120.161	134.241	133.942	143.344	153.806	158.819	161.947	166.204	172.970
Storm Drainage: Personal	3.153	3.199	3.193	3.217	3.254	3.290	3.328	3.366	3.404
M-NCPPC - Regional: Real	123.349	137.790	137.496	147.147	157.887	163.033	166.244	170.614	177.559
M-NCPPC - Regional: Personal	3.264	3.308	3.306	3.330	3.368	3.406	3.445	3.484	3.524
M-NCPPC - Metropolitan: Real	123.349	137.790	137.496	147.147	157.887	163.033	166.244	170.614	177.559
M-NCPPC - Metropolitan: Personal	3.264	3.308	3.306	3.330	3.368	3.406	3.445	3.484	3.524
M-NCPPC - Land Acquisition: Real	142.312	158.786	158.627	169.762	182.152	188.089	191.793	196.835	204.848
M-NCPPC - Land Acquisition: Personal	3.971	4.022	4.022	4.051	4.097	4.144	4.191	4.238	4.286
URBAN DISTRICTS									
Bethesda: Real	2.956	3.371	3.295	3.526	3.783	3.906	3.983	4.088	4.254
Bethesda: Personal	0.222	0.199	0.226	0.227	0.230	0.233	0.235	0.238	0.241
Silver Spring: Real	2.108	2.299	2.350	2.515	2.698	2.786	2.841	2.916	3.034
Silver Spring: Personal	0.140	0.141	0.142	0.143	0.145	0.146	0.148	0.150	0.151
Wheaton: Real	0.434	0.516	0.484	0.518	0.555	0.573	0.585	0.600	0.625
Wheaton: Personal	0.027	0.034	0.027	0.028	0.028	0.028	0.029	0.029	0.029

SCHEDULE E-2

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	APPR. FY10
COUNTYWIDE				
General Fund: Real	0.624	0.627	0.661	0.683
General Fund: Personal	1.560	1.567	1.652	1.707
State of Maryland: Real	0.112	0.112	0.112	0.112
State of Maryland: Personal	n/a	n/a	n/a	n/a
Countywide: Real	<u>0.736</u>	<u>0.739</u>	<u>0.773</u>	<u>0.795</u>
Countywide: Personal	1.560	1.567	1.652	1.707
SPECIAL DISTRICTS				
Mass Transit: Real **	0.053	0.058	0.040	0.037
Mass Transit: Personal **	0.133	0.145	0.100	0.092
Fire: Real **	0.134	0.126	0.116	0.105
Fire: Personal **	0.335	0.315	0.290	0.262
Recreation: Real	0.024	0.024	0.022	0.019
Recreation: Personal	0.060	0.060	0.055	0.047
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.008	0.007	0.007	0.007
URBAN DISTRICTS				
Bethesda: Real	0.016	0.016	0.012	0.012
Bethesda: Personal	0.040	0.040	0.030	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	0.050	0.080	0.080	0.080
Bradley: Personal	0.125	0.200	0.200	0.200
Cabin John: Real	0.001	0.080	0.080	0.080
Cabin John: Personal	0.003	0.200	0.200	0.200
** On Countywide basis				

SCHEDULE E-2

PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	APPR. FY10
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	0.007	0.007	0.006
Discretionary: Personal	0.020	0.017	0.017	0.015
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	0.013	0.014	0.009	0.006
Discretionary: Personal	0.033	0.035	0.022	0.015
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	0.274	0.273	0.255	0.242
PARKING DISTRICTS				
Bethesda - Commercial: Real	0.280	0.280	0.280	0.180
Bethesda - Commercial: Personal	0.700	0.700	0.700	0.450
Bethesda - Unimproved: Real	0.140	0.140	0.140	0.090
Bethesda - Unimproved: Personal	0.350	0.350	0.350	0.225
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

