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# 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

## FY10 and FY11 Taxes & User Charges for Average Household In Montgomery County

	FY10	FY11	\$ CHG	% CHG
Property	\$ 3,956	\$ 3,951	\$ (5)	-0.1%
Income	\$ 2,835	\$ 2,890	\$ 55	1.9%
Other	\$ 837	\$ 1,174	\$ 337	40.2%
<b>Total Taxes</b>	<b>\$ 7,629</b>	<b>\$ 8,015</b>	<b>\$ 386</b>	<b>5.1%</b>
Water & Sewer	\$ 705	\$ 761	\$ 56	7.9%
Solid Waste/Leaf Collection	\$ 304	\$ 299	\$ (5)	-1.6%
Water Quality Protection Charge	\$ 46	\$ 49	\$ 3	6.5%
<b>Total Charges</b>	<b>\$ 1,055</b>	<b>\$ 1,109</b>	<b>\$ 54</b>	<b>5.1%</b>
<b>Total Taxes &amp; Charges</b>	<b>\$ 8,684</b>	<b>\$ 9,124</b>	<b>\$ 440</b>	<b>5.1%</b>

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

Note (2): Property taxes for FY11 at adopted rates effective July 1, 2010, and incorporate an income-tax offset credit of \$692 for an owner-occupied home in FY11.

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 an 8.5% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption.

Source: Fiscal Year 2011 Proposed Budget, Washington Suburban Sanitary Commission, page 11

Note(6): Water Quality Protection Charge is specified per equivalent residential unit and increases from \$45.50 in FY10 to \$49.00 in FY11.

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 FY09	BUDGET FY10	PROJ. FY10	BUDGET FY11	PROJ. FY12	PROJ. FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16
<b>COUNTYWIDE</b>									
Countywide: Real	158.133	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
Countywide: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
<b>SPECIAL DISTRICTS</b>									
Mass Transit: Real	158.134	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
Mass Transit: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
Fire: Real	158.134	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
Fire: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
Recreation: Real	137.797	147.929	146.983	148.554	152.387	160.239	168.203	180.249	194.111
Recreation: Personal	3.228	3.341	3.378	3.413	3.468	3.513	3.565	3.636	3.690
Storm Drainage: Real	133.536	143.344	142.439	143.962	147.675	155.285	163.002	174.676	188.110
Storm Drainage: Personal	3.082	3.217	3.225	3.258	3.310	3.354	3.403	3.471	3.522
M-NCPPC - Regional: Real	137.037	147.147	146.173	147.736	151.547	159.356	167.276	179.256	193.041
M-NCPPC - Regional: Personal	3.217	3.330	3.366	3.401	3.455	3.501	3.552	3.623	3.677
M-NCPPC - Metropolitan: Real	137.037	147.147	146.173	147.736	151.547	159.356	167.276	179.256	193.041
M-NCPPC - Metropolitan: Personal	3.217	3.330	3.366	3.401	3.455	3.501	3.552	3.623	3.677
M-NCPPC - Land Acquisition: Real	158.134	169.762	168.676	170.479	174.877	183.888	193.027	206.851	222.759
M-NCPPC - Land Acquisition: Personal	3.920	4.051	4.102	4.144	4.211	4.266	4.328	4.415	4.481
<b>URBAN DISTRICTS</b>									
Bethesda: Real	3.326	3.526	3.548	3.586	3.678	3.868	4.060	4.351	4.686
Bethesda: Personal	0.246	0.227	0.257	0.260	0.264	0.267	0.271	0.277	0.281
Silver Spring: Real	2.251	2.515	2.401	2.427	2.490	2.618	2.748	2.945	3.171
Silver Spring: Personal	0.139	0.143	0.145	0.147	0.149	0.151	0.153	0.157	0.159
Wheaton: Real	0.457	0.518	0.488	0.493	0.506	0.532	0.558	0.598	0.644
Wheaton: Personal	0.032	0.028	0.034	0.034	0.035	0.035	0.036	0.036	0.037



# SCHEDULE E-2

<b>PROPERTY TAX RATES</b>				
(dollars per \$100 assessed value)	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	APPR. FY11
<b>COUNTYWIDE</b>				
General Fund: Real	0.627	0.661	0.683	0.699
General Fund: Personal	1.567	1.652	1.707	1.747
State of Maryland: Real	0.112	0.112	0.112	0.112
State of Maryland: Personal	n/a	n/a	n/a	n/a
<b>Countywide: Real</b>	<b>0.739</b>	<b>0.773</b>	<b>0.795</b>	<b>0.811</b>
<b>Countywide: Personal</b>	<b>1.567</b>	<b>1.652</b>	<b>1.707</b>	<b>1.747</b>
<b>SPECIAL DISTRICTS</b>				
Mass Transit: Real **	0.058	0.040	0.037	0.037
Mass Transit: Personal **	0.145	0.100	0.092	0.092
Fire: Real **	0.126	0.116	0.105	0.097
Fire: Personal **	0.315	0.290	0.262	0.242
Recreation: Real	0.024	0.022	0.019	0.018
Recreation: Personal	0.060	0.055	0.047	0.045
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.007	0.007	0.007	0.007
<b>URBAN DISTRICTS</b>				
Bethesda: Real	0.016	0.012	0.012	0.012
Bethesda: Personal	0.040	0.030	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
<b>NOISE ABATEMENT DISTRICTS</b>				
Bradley: Real	0.080	0.080	0.080	0.080
Bradley: Personal	0.200	0.200	0.200	0.200
Cabin John: Real	0.080	0.080	0.080	0.080
Cabin John: Personal	0.200	0.200	0.200	0.200
** On Countywide basis				

# SCHEDULE E-2

## PROPERTY TAX RATES

(dollars per \$100 assessed value)	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	APPR. FY11
<b>M-NCPPC</b>				
Regional (Administration)				
Mandatory: Real	0.012	0.012	0.012	0.012
Mandatory: Personal	0.030	0.030	0.030	0.030
Discretionary: Real	0.007	0.007	0.006	0.003
Discretionary: Personal	0.017	0.017	0.015	0.008
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	0.014	0.009	0.006	0.001
Discretionary: Personal	0.035	0.022	0.015	0.002
Advanced Land Acquisition: Real **	0.001	0.001	0.001	0.001
Advanced Land Acquisition: Personal **	0.003	0.003	0.003	0.003
<b>Total M-NCPPC</b>	<b>0.273</b>	<b>0.255</b>	<b>0.242</b>	<b>0.214</b>
<b>PARKING DISTRICTS</b>				
Bethesda - Commercial: Real	0.280	0.280	0.180	0.104
Bethesda - Commercial: Personal	0.700	0.700	0.450	0.260
Bethesda - Unimproved: Real	0.140	0.140	0.090	0.052
Bethesda - Unimproved: Personal	0.350	0.350	0.225	0.130
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	0.317
Silver Spring - Commercial: Personal	0.700	0.700	0.700	0.792
Silver Spring - Unimproved: Real	0.140	0.140	0.140	0.158
Silver Spring - Unimproved: Personal	0.350	0.350	0.350	0.395
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