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# Property Tax Schedules

## **Schedule E, Taxes and User Charges**

This schedule displays taxes and user charges for the average household in the County.

## **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

FY13 and FY14 Taxes & User Charges for Average Household In Montgomery County				
	FY13	FY14	\$ CHG	% CHG
Property	\$ 3,965	\$ 4,040	\$ 75	1.9%
Income	\$ 3,612	\$ 3,487	\$ (125)	-3.5%
Other	\$ 1,096	\$ 1,077	\$ (19)	-1.7%
<b>Total Taxes</b>	<b>\$ 8,673</b>	<b>\$ 8,604</b>	<b>\$ (69)</b>	<b>-0.8%</b>
Water & Sewer	\$ 879	\$ 940	\$ 61	6.9%
Solid Waste/Leaf Collection	\$ 303	\$ 303	\$ -	
Water Quality Protection Charge	\$ 93	\$ 88	\$ (5)	-5.4%
<b>Total Charges</b>	<b>\$ 1,275</b>	<b>\$ 1,331</b>	<b>\$ 56</b>	<b>4.4%</b>
<b>Total Taxes &amp; Charges</b>	<b>\$ 9,948</b>	<b>\$ 9,935</b>	<b>\$ (13)</b>	<b>-0.1%</b>

Note (1): Average household tax burden computed as total estimated revenue divided by number of households.  
 Note (2): Property taxes for FY13 and FY14 at adopted rates effective July 1, 2012, and July 1, 2013, respectively, and incorporate an income tax offset credit of \$692 for an owner-occupied home in FY13 and FY14.  
 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 reflects a 7.25% water and sewer rate increase and no change in the Account Maintenance Fee. The amount assumes 210 gallons average daily consumption.  
 Source: Fiscal Year 2014 Proposed Budget, Washington Suburban Sanitary Commission, page 14.  
 Note (6): Water Quality Protection Charge is specified per equivalent residential unit and decreases from \$92.60 in FY13 to \$88.40 in FY14.

Source: Montgomery County Department of Finance and Office of Management and Budget June 2013

# SCHEDULE E-1

## ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY12	BUDGET FY13	PROJ. FY13	BUDGET FY14	PROJ. FY15	PROJ. FY16	PROJ. FY17	PROJ. FY18	PROJ. FY19
<b>COUNTYWIDE</b>									
Countywide: Real	162.197	157.062	158.164	159.628	165.340	171.361	178.798	186.387	194.370
Countywide: Personal	3.719	3.896	3.677	3.677	3.677	3.677	3.677	3.677	3.677
<b>SPECIAL DISTRICTS</b>									
Mass Transit: Real	162.197	157.062	158.164	159.628	165.340	171.361	178.798	186.387	194.370
Mass Transit: Personal	3.719	3.896	3.677	3.677	3.677	3.677	3.677	3.677	3.677
Fire: Real	162.197	157.062	158.164	159.628	165.340	171.361	178.798	186.387	194.370
Fire: Personal	3.719	3.896	3.677	3.677	3.677	3.677	3.677	3.677	3.677
Recreation: Real	141.556	137.782	138.036	139.314	144.299	149.553	156.044	162.667	169.634
Recreation: Personal	3.028	3.177	2.995	2.995	2.995	2.995	2.995	2.995	2.995
Storm Drainage: Real	136.903	133.425	133.499	134.734	139.556	144.638	150.915	157.320	164.058
Storm Drainage: Personal	2.881	3.033	2.849	2.849	2.849	2.849	2.849	2.849	2.849
M-NCPPC - Regional: Real	140.740	137.024	137.240	138.511	143.467	148.691	155.145	161.730	168.657
M-NCPPC - Regional: Personal	3.015	3.165	2.981	2.981	2.981	2.981	2.981	2.981	2.981
M-NCPPC - Metropolitan: Real	140.740	137.024	137.240	138.511	143.467	148.691	155.145	161.730	168.657
M-NCPPC - Metropolitan: Personal	3.015	3.165	2.981	2.981	2.981	2.981	2.981	2.981	2.981
M-NCPPC - Land Acquisition: Real	162.197	157.062	158.164	159.628	165.340	171.361	178.798	186.387	194.370
M-NCPPC - Land Acquisition: Personal	3.719	3.896	3.677	3.677	3.677	3.677	3.677	3.677	3.677
<b>URBAN DISTRICTS</b>									
Bethesda: Real	3.353	3.306	3.270	3.300	3.418	3.543	3.697	3.854	4.019
Bethesda: Personal	0.212	0.212	0.200	0.200	0.200	0.200	0.200	0.200	0.200
Silver Spring: Real	2.415	2.201	2.355	2.376	2.461	2.551	2.662	2.775	2.893
Silver Spring: Personal	0.116	0.123	0.115	0.115	0.115	0.115	0.115	0.115	0.115
Wheaton: Real	0.439	0.423	0.428	0.432	0.448	0.464	0.484	0.505	0.526
Wheaton: Personal	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028

# SCHEDULE E-1

## ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY12	BUDGET FY13	PROJ. FY13	BUDGET FY14	PROJ. FY15	PROJ. FY16	PROJ. FY17	PROJ. FY18	PROJ. FY19
<b>NOISE ABATEMENT DISTRICTS</b>									
Bradley: Real	0.042	0.039	0.041	0.042	0.043	0.045	0.047	0.049	0.051
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.010	0.011	0.010	0.010	0.010	0.010	0.010	0.010	0.010
Cabin John: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>PARKING DISTRICTS</b>									
Bethesda - Commercial: Real	1.454	1.540	1.418	1.431	1.482	1.536	1.603	1.671	1.743
Bethesda - Commercial: Personal	0.179	0.181	0.177	0.177	0.177	0.177	0.177	0.177	0.177
Bethesda - Unimproved: Real	0.240	0.246	0.234	0.236	0.245	0.254	0.265	0.276	0.288
Bethesda - Unimproved: Personal	0.019	0.017	0.019	0.019	0.019	0.019	0.019	0.019	0.019
Montgomery Hills - Commercial: Real	0.027	0.025	0.026	0.026	0.027	0.028	0.030	0.031	0.032
Montgomery Hills - Commercial: Personal	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003
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	1.714	1.537	1.672	1.687	1.748	1.811	1.890	1.970	2.054
Silver Spring - Commercial: Personal	0.112	0.117	0.111	0.111	0.111	0.111	0.111	0.111	0.111
Silver Spring - Unimproved: Real	0.293	0.272	0.286	0.289	0.299	0.310	0.323	0.337	0.351
Silver Spring - Unimproved: Personal	0.003	0.005	0.003	0.003	0.003	0.003	0.003	0.003	0.003
Wheaton - Commercial: Real	0.151	0.147	0.148	0.149	0.154	0.160	0.167	0.174	0.181
Wheaton - Commercial: Personal	0.008	0.009	0.008	0.008	0.008	0.008	0.008	0.008	0.008
Wheaton - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Unimproved: Personal	0.003	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003

# SCHEDULE E-2

<b>PROPERTY TAX RATES</b>				
<b>(dollars per \$100 assessed value)</b>	<b>ACTUAL FY11</b>	<b>ACTUAL FY12</b>	<b>ACTUAL FY13</b>	<b>APPR. FY14</b>
<b>COUNTYWIDE</b>				
General Fund: Real	0.699	0.713	0.724	0.759
General Fund: Personal	1.747	1.783	1.810	1.898
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>0.811</b>	<b>0.828</b>	<b>0.836</b>	<b>0.871</b>
<b>Countywide: Personal</b>	<b>1.747</b>	<b>1.790</b>	<b>1.810</b>	<b>1.898</b>
<b>SPECIAL DISTRICTS</b>				
Mass Transit: Real **	0.037	0.038	0.048	0.042
Mass Transit: Personal **	0.092	0.095	0.120	0.105
Fire: Real **	0.097	0.121	0.134	0.125
Fire: Personal **	0.242	0.303	0.335	0.313
Recreation: Real	0.018	0.018	0.021	0.020
Recreation: Personal	0.045	0.045	0.053	0.050
Storm Drainage: Real	0.003	0.003	0.003	0.003
Storm Drainage: Personal	0.007	0.008	0.008	0.008
<b>URBAN DISTRICTS</b>				
Bethesda: Real	0.012	0.012	0.012	0.012
Bethesda: Personal	0.030	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	0.077	0.000	0.000
Bradley: Personal	0.200	0.193	0.000	0.000
Cabin John: Real	0.080	0.080	0.010	0.000
Cabin John: Personal	0.200	0.200	0.025	0.000
** On Countywide basis				

# SCHEDULE E-2

<b>PROPERTY TAX RATES</b>				
(dollars per \$100 assessed value)	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	APPR. FY14
<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	0.003	0.005	0.006	0.006
Discretionary: Personal	0.008	0.013	0.015	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	0.001	0.004	0.010	0.009
Discretionary: Personal	0.002	0.010	0.025	0.023
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>	<u>0.214</u>	<u>0.232</u>	<u>0.256</u>	<u>0.253</u>
<b>PARKING DISTRICTS</b>				
Bethesda - Commercial: Real	0.104	0.104	0.124	0.124
Bethesda - Commercial: Personal	0.260	0.260	0.310	0.310
Bethesda - Unimproved: Real	0.052	0.052	0.062	0.062
Bethesda - Unimproved: Personal	0.130	0.130	0.155	0.155
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	0.317	0.317	0.317	0.317
Silver Spring - Commercial: Personal	0.792	0.793	0.793	0.793
Silver Spring - Unimproved: Real	0.158	0.158	0.158	0.158
Silver Spring - Unimproved: Personal	0.395	0.395	0.395	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				

