

---

# 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.

**ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY**

<b>ASSESSABLE BASE (in billion \$)</b>	<b>ACTUAL FY10</b>	<b>BUDGET FY11</b>	<b>PROJ. FY11</b>	<b>BUDGET FY12</b>	<b>PROJ. FY13</b>	<b>PROJ. FY14</b>	<b>PROJ. FY15</b>	<b>PROJ. FY16</b>	<b>PROJ. FY17</b>
<b>COUNTYWIDE</b>									
Countywide: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
Countywide: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
<b>SPECIAL DISTRICTS</b>									
Mass Transit: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
Mass Transit: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
Fire: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
Fire: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
Recreation: Real	146.587	148.088	147.673	143.611	144.127	147.792	150.827	158.752	166.315
Recreation: Personal	3.420	3.459	3.365	3.353	3.370	3.425	3.502	3.560	3.622
Storm Drainage: Real	141.991	143.445	143.043	139.108	139.608	143.158	146.098	153.774	161.101
Storm Drainage: Personal	3.273	3.311	3.220	3.209	3.225	3.278	3.351	3.407	3.466
M-NCPPC - Regional: Real	145.753	147.246	146.832	142.794	143.306	146.951	149.969	157.848	165.369
M-NCPPC - Regional: Personal	3.409	3.448	3.354	3.342	3.358	3.414	3.491	3.548	3.610
M-NCPPC - Metropolitan: Real	145.753	147.246	146.832	142.794	143.306	146.951	149.969	157.848	165.369
M-NCPPC - Metropolitan: Personal	3.409	3.448	3.354	3.342	3.358	3.414	3.491	3.548	3.610
M-NCPPC - Land Acquisition: Real	167.097	168.808	168.334	163.704	164.292	168.470	171.930	180.963	189.585
M-NCPPC - Land Acquisition: Personal	4.124	4.171	4.058	4.043	4.063	4.130	4.223	4.292	4.368
<b>URBAN DISTRICTS</b>									
Bethesda: Real	3.442	3.477	3.467	3.372	3.384	3.470	3.541	3.727	3.905
Bethesda: Personal	0.225	0.228	0.221	0.221	0.222	0.225	0.230	0.234	0.238
Silver Spring: Real	2.425	2.450	2.443	2.376	2.384	2.445	2.495	2.626	2.751
Silver Spring: Personal	0.130	0.131	0.128	0.127	0.128	0.130	0.133	0.135	0.138
Wheaton: Real	0.476	0.481	0.480	0.466	0.468	0.480	0.490	0.516	0.540
Wheaton: Personal	0.030	0.030	0.030	0.029	0.030	0.030	0.031	0.031	0.032

**ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY**

ASSESSABLE BASE (in billion \$)	ACTUAL FY10	BUDGET FY11	PROJ. FY11	BUDGET FY12	PROJ. FY13	PROJ. FY14	PROJ. FY15	PROJ. FY16	PROJ. FY17
<b>NOISE ABATEMENT DISTRICTS</b>									
Bradley: Real	0.040	0.041	0.041	0.040	0.040	0.041	0.042	0.044	0.046
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.012	0.013
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	1.583	1.599	1.595	1.551	1.556	1.596	1.629	1.714	1.796
Bethesda - Commercial: Personal	0.197	0.199	0.194	0.193	0.194	0.197	0.202	0.205	0.209
Bethesda - Unimproved: Real	0.283	0.286	0.285	0.277	0.278	0.285	0.291	0.306	0.321
Bethesda - Unimproved: Personal	0.016	0.017	0.016	0.016	0.016	0.016	0.017	0.017	0.017
Montgomery Hills - Commercial: Real	0.028	0.028	0.028	0.028	0.028	0.028	0.029	0.030	0.032
Montgomery Hills - Commercial: Personal	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004
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	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003
Silver Spring - Commercial: Real	1.672	1.690	1.685	1.639	1.644	1.686	1.721	1.811	1.898
Silver Spring - Commercial: Personal	0.123	0.125	0.121	0.121	0.121	0.123	0.126	0.128	0.130
Silver Spring - Unimproved: Real	0.325	0.328	0.327	0.318	0.319	0.327	0.334	0.352	0.369
Silver Spring - Unimproved: Personal	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005
Wheaton - Commercial: Real	0.164	0.166	0.165	0.161	0.162	0.166	0.169	0.178	0.186
Wheaton - Commercial: Personal	0.016	0.017	0.016	0.016	0.016	0.016	0.017	0.017	0.017
Wheaton - Unimproved: Real	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Wheaton - Unimproved: Personal	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010

# SCHEDULE E-2

<b>PROPERTY TAX RATES</b>				
<b>(dollars per \$100 assessed value)</b>	<b>ACTUAL FY09</b>	<b>ACTUAL FY10</b>	<b>ACTUAL FY11</b>	<b>REC. FY12</b>
<b>COUNTYWIDE</b>				
General Fund: Real	0.661	0.683	0.699	0.716
General Fund: Personal	1.652	1.707	1.747	1.790
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>0.773</b>	<b>0.795</b>	<b>0.811</b>	<b>0.828</b>
<b>Countywide: Personal</b>	<b>1.652</b>	<b>1.707</b>	<b>1.747</b>	<b>1.790</b>
<b>SPECIAL DISTRICTS</b>				
Mass Transit: Real **	0.040	0.037	0.037	0.037
Mass Transit: Personal **	0.100	0.092	0.092	0.092
Fire: Real **	0.116	0.105	0.097	0.121
Fire: Personal **	0.290	0.262	0.242	0.302
Recreation: Real	0.022	0.019	0.018	0.018
Recreation: Personal	0.055	0.047	0.045	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	0.012	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	0.080	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 FY09	ACTUAL FY10	ACTUAL FY11	REC. FY12
<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	0.006	0.003	0.004
Discretionary: Personal	0.017	0.015	0.008	0.010
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	0.009	0.006	0.001	0.003
Discretionary: Personal	0.022	0.015	0.002	0.007
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>0.255</b>	<b>0.242</b>	<b>0.214</b>	<b>0.224</b>
<b>PARKING DISTRICTS</b>				
Bethesda - Commercial: Real	0.280	0.180	0.104	0.104
Bethesda - Commercial: Personal	0.700	0.450	0.260	0.260
Bethesda - Unimproved: Real	0.140	0.090	0.052	0.052
Bethesda - Unimproved: Personal	0.350	0.225	0.130	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	0.317	0.317
Silver Spring - Commercial: Personal	0.700	0.700	0.792	0.792
Silver Spring - Unimproved: Real	0.140	0.140	0.158	0.158
Silver Spring - Unimproved: Personal	0.350	0.350	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

