



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

FY26 and FY27 Taxes & User Charges for Average Household In Montgomery County (1)

	FY26	FY27	\$ CHG	% CHG
Property (2,3)	\$ 6,120	\$ 6,710	\$ 590	9.6%
Income (3)	\$ 5,970	\$ 5,720	\$ (250)	-4.2%
Other (4)	\$ 1,180	\$ 1,240	\$ 60	5.1%
Total Taxes	\$ 13,270	\$ 13,670	\$ 400	3.0%
Water & Sewer (5)	\$ 1,110	\$ 1,239	\$ 129	11.6%
Solid Waste/Leaf Collection (6)	\$ 511	\$ 532	\$ 21	4.1%
Total Charges	\$ 1,621	\$ 1,771	\$ 150	9.2%
Total Taxes & Charges (7,8)	\$ 14,891	\$ 15,441	\$ 550	3.7%

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

Note (2): Property taxes for FY26 and FY27 are at adopted rates effective July 1, 2025, and July 1, 2026, respectively, and incorporate an income-tax offset credit for an owner-occupied home of \$692 in FY26 and \$0 in FY27.

Note (3): The weighted real property tax rate is \$1.0255 per \$100 assessed value for FY26 and is \$1.0255 per \$100 assessed value for FY27.

The FY26 and the FY27 weighted rate includes a \$0.0470 tax rate that is authorized by Maryland Code, Education § 5-104 (d)(1) to be used exclusively for MCPS. The increase in the FY27 average household property tax is attributed to the increase in the total real property taxable assessed values.

From July 1, 2026, to December 31, 2026, the income tax rate will remain at 3.2 percent. Starting on January 1, 2027, the income tax rate will range from 2.7 percent to 3.3 percent.

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 \$147.00/ERU in FY26 to \$157.50/ERU in FY27.

Note (5): Water & Sewer bill includes a 5.0 percent average rate increase that applies to both volumetric rates and fixed fees.

The impact on an individual user will depend on their usage. The amount assumes 144.9 gallons of average daily consumption.

Source: Fiscal Year 2027 Adopted Budget (p. 2-3), WSSC Water.

Note (6): Solid waste charges for single-family households increases from \$387.72 in FY26 to \$408.56 in FY27.

Leaf collection charges for single-family households remains at \$123.67 in FY27.

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 2026

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Schedule E-1

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

ASSESSABLE BASE (in billion \$)	ACTUAL FY25	BUDGET FY26	PROJ. FY26	BUDGET FY27	PROJ. FY28	PROJ. FY29	PROJ. FY30	PROJ. FY31	PROJ. FY32
COUNTYWIDE									
Countywide: Real	229.128	244.093	241.036	251.901	260.558	266.941	272.476	277.583	283.752
Countywide: Personal	4.345	4.355	4.409	4.363	4.389	4.375	4.392	4.401	4.400
SPECIAL DISTRICTS									
Mass Transit: Real	229.128	244.093	241.036	251.901	260.558	266.941	272.476	277.583	283.752
Mass Transit: Personal	4.345	4.355	4.409	4.363	4.389	4.375	4.392	4.401	4.400
Fire: Real	229.128	244.093	241.036	251.901	260.558	266.941	272.476	277.583	283.752
Fire: Personal	4.345	4.355	4.409	4.363	4.389	4.375	4.392	4.401	4.400
Recreation: Real	200.303	213.438	210.713	220.211	227.779	233.359	238.199	242.663	248.055
Recreation: Personal	3.631	3.629	3.685	3.646	3.668	3.656	3.671	3.679	3.677
Storm Drainage: Real	193.456	205.994	203.510	212.683	219.992	225.382	230.056	234.367	239.575
Storm Drainage: Personal	3.501	3.484	3.553	3.515	3.536	3.525	3.539	3.546	3.545
M-NCPPC - Regional: Real	198.977	212.023	209.318	218.753	226.271	231.814	236.621	241.056	246.413
M-NCPPC - Regional: Personal	3.614	3.611	3.667	3.629	3.651	3.639	3.653	3.661	3.660
M-NCPPC - Metropolitan: Real	198.977	212.023	209.318	218.753	226.271	231.814	236.621	241.056	246.413
M-NCPPC - Metropolitan: Personal	3.614	3.611	3.667	3.629	3.651	3.639	3.653	3.661	3.660
M-NCPPC - Land Acquisition: Real	229.128	244.093	241.036	251.901	260.558	266.941	272.476	277.583	283.752
M-NCPPC - Land Acquisition: Personal	4.345	4.355	4.409	4.363	4.389	4.375	4.392	4.401	4.400
URBAN DISTRICTS									
Bethesda: Real	6.410	7.587	6.743	7.047	7.289	7.468	7.622	7.765	7.938
Bethesda: Personal	0.235	0.250	0.238	0.236	0.237	0.236	0.237	0.238	0.238
Silver Spring: Real	3.929	4.459	4.134	4.320	4.468	4.578	4.673	4.760	4.866
Silver Spring: Personal	0.085	0.102	0.086	0.085	0.085	0.085	0.086	0.086	0.086
Wheaton: Real	0.847	0.965	0.891	0.931	0.963	0.987	1.008	1.026	1.049
Wheaton: Personal	0.027	0.024	0.027	0.027	0.027	0.027	0.027	0.027	0.027
NOISE ABATEMENT DISTRICTS									
Bradley: Real	0.048	0.053	0.051	0.053	0.055	0.056	0.057	0.058	0.060
Bradley: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cabin John: Real	0.013	0.014	0.013	0.014	0.014	0.015	0.015	0.015	0.016
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	5.620	6.660	5.912	6.178	6.391	6.547	6.683	6.808	6.960

ASSESSABLE TAX BASES - REAL and PERSONAL PROPERTY

Bethesda - Commercial: Personal	0.183	0.199	0.186	0.184	0.185	0.185	0.185	0.186	0.186
Bethesda - Unimproved: Real	0.558	0.610	0.587	0.613	0.634	0.650	0.663	0.676	0.691
Bethesda - Unimproved: Personal	0.044	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045
Montgomery Hills - Commercial: Real	0.055	0.062	0.057	0.060	0.062	0.064	0.065	0.066	0.068
Montgomery Hills - Commercial: Personal	0.001	0.001	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	3.569	4.062	3.755	3.924	4.059	4.158	4.244	4.324	4.420
Silver Spring - Commercial: Personal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Silver Spring - Unimproved: Real	0.360	0.397	0.379	0.396	0.410	0.420	0.428	0.437	0.446
Silver Spring - Unimproved: Personal	0.084	0.102	0.086	0.085	0.085	0.085	0.085	0.085	0.085
Wheaton - Commercial: Real	0.570	0.629	0.600	0.627	0.648	0.664	0.678	0.691	0.706
Wheaton - Commercial: Personal	0.008	0.007	0.008	0.008	0.008	0.008	0.008	0.008	0.008
Wheaton - Unimproved: Real	0.005	0.006	0.005	0.006	0.006	0.006	0.006	0.006	0.006
Wheaton - Unimproved: Personal	0.004	0.004	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 FY24	ACTUAL FY25	ACTUAL FY26	APPR FY27
COUNTYWIDE				
General Fund: Real	0.7170	0.7170	0.7212	0.7176
General Fund: Personal	1.7925	1.7925	1.8030	1.7940
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	0.8290	0.8290	0.8332	0.8296
Countywide: Personal	1.7925	1.7925	1.8030	1.7940
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	0.0852	0.0892	0.0828	0.0828
Mass Transit: Personal	0.2130	0.2230	0.2070	0.2070
Recreation: Real	0.0330	0.0318	0.0320	0.0329
Recreation: Personal	0.0825	0.0795	0.0800	0.0823
Fire: Real	0.1184	0.1202	0.1218	0.1196
Fire: Personal	0.2960	0.3005	0.3045	0.2990
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	0.0210	0.0162	0.0174	0.0210
Discretionary: Personal	0.0525	0.0405	0.0435	0.0525
Regional (Administration)				

PROPERTY TAX RATES				
(dollars per \$100 assessed value)	ACTUAL FY24	ACTUAL FY25	ACTUAL FY26	APPR FY27
Mandatory: Real	0.0120	0.0120	0.0120	0.0120
Mandatory: Personal	0.0300	0.0300	0.0300	0.0300
Discretionary: Real	0.0086	0.0078	0.0070	0.0092
Discretionary: Personal	0.0215	0.0195	0.0175	0.0230
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