



Department of Permitting Services  
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<http://www.montgomerycountymd.gov/permittingservices/>



County Procedure for Collection of  
 Development Impact Tax for Transportation  
 Development Impact Tax for Public School Improvements  
 School Facilities Payment  
 Transportation Mitigation Payment  
 Policy Area Mobility Review (PAMR)

**A. Summary**

The collection procedures outlined in this procedure apply to: Development Impact Tax for Transportation; Development Impact Tax for Public School Improvements; School Facilities Payment; and Transportation Mitigation Payment and Policy Area Mobility Review (PAMR). This procedure is being implemented in accordance with County Council Bill 26-11 Taxation – Development Impact Tax.

**B. Payment**

Payment for each tax and review must be made to Montgomery County and submitted to:

<b>Tax/Review</b>	<b>Submit Payment To</b>
Development Impact Tax For Transportation	Department of Permitting Services
Development Impact Tax For Public School Improvements	Department of Permitting Services
School Facilities Payment	Department of Finance, Treasury Division
Transportation Mitigation Payment	Department of Finance, Treasury Division
Policy Area Review (PAMR)	Department of Finance, Treasury Division

**C. Collection Procedure for single family detached or attached residential buildings**

For Building Permit applications received on or after December 1, 2011, payment can be made at permit issuance, which is the current practice, or it can be paid to the earlier of final inspection or 6 months after the building permit is issued. The rate of the tax or payment due is the rate in effect when the tax or payment is paid.

If payment is not made when it is due, DPS will post a stop work notice until the tax is paid.

**D. Collection Procedure for Multi-family Residential or Non-residential Development**

For Building Permit applications received on or after December 1, 2011, payment can be made at permit issuance, which is the current practice, or it can be paid to the earlier of final inspection or 12 months after the building permit is issued. The rate of the tax or payment due is the rate in effect when the tax or payment is paid.

If payment is not made when it is due, DPS will post a stop work notice until the tax is paid.