

**NEW AND REVISED TRANSPORTATION IMPACT AND SCHOOL IMPACT TAXES**  
**EFFECTIVE FEBRUARY 15, 2018**

Questions concerning impact-tax collections may be directed to MC311 at 240-777-0311.

*Please note that these rates are subject to change by the Montgomery County Council. The rate of the tax or payment due is the rate in effect on the date the tax or payment is paid. (Montgomery County Code - Section 52-42(l))*

*Applicants for building permits for residential development fees paid on and after February 15, 2018, will be assessed the tax rates below:*

<b>Dwelling Type</b>	<b>School Impact Tax Per Dwelling Unit</b>
Single-family detached	\$23,062
Single-family attached	\$24,227
Single Family house surcharge	\$2 per square foot of gross floor area that exceeds 3,500 square feet, to a maximum of 8,500 square feet)
Farm-Tenant House	\$23,062
Multifamily Low Rise	\$19,937
Multifamily High Rise	\$6,791
Senior Residential	\$0.00

*In addition to the School Impact Tax, applicants for building permits in a residential development must also pay the applicable Transportation Impact Tax.*

<b>Building Type</b>	<b>Red Policy Areas (Metro Stations)</b>	<b>Orange Policy Areas</b>	<b>Yellow Policy Areas</b>	<b>Green Policy Areas</b>
<b>Residential Uses</b>				
Single-Family detached (per unit)	\$7,072	\$17,677	\$22,097	\$22,097
Single-Family attached (per unit)	\$5,786	\$14,464	\$18,080	\$18,080
Multifamily Low Rise (per unit)	\$4,499	\$11,247	\$14,059	\$14,059
Multifamily High Rise (per unit)	\$3,213	\$8,034	\$10,042	\$10,042
Senior Residential (per unit)	\$1,285	\$3,214	\$4,017	\$4,017
Student-Built Houses (per unit)	\$0.00	\$0.00	\$0.00	\$0.00
<b>Commercial Uses</b>				
Office (per sq. ft. GFA)	\$6.45	\$16.15	\$20.20	\$20.20
Industrial (per sq. ft. GFA)	\$3.25	\$8.05	\$10.10	\$10.10
Bioscience facility (per sq. ft. GFA)	\$0.00	\$0.00	\$0.00	\$0.00
Retail (per sq. ft. GFA)	\$5.75	\$14.45	\$18.00	\$18.00
Place of worship (per sq. ft. GFA)	\$0.00	\$0.00	\$0.00	\$0.00
Clergy House (per unit)	\$0.00	\$0.00	\$0.00	\$0.00
Private elementary and secondary school (per sq. ft. GFA)	\$0.50	\$1.30	\$1.65	\$1.65
Hospital (per sq. ft. GFA)	\$0.00	\$0.00	\$0.00	\$0.00
Charitable, Philanthropic Institution (per sq. ft. GFA)	\$0.00	\$0.00	\$0.00	\$0.00
Other nonresidential (per sq. ft. GFA)	\$3.25	\$8.05	\$10.10	\$10.10

**Use this link to determine your policy area**

<http://montgomeryplanning.org/resources/subdivision-staging-policy-area-map/>