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New and Revised Impact Taxes Effective July 1, 2011

School Impact Tax

Pursuant to Chapter 52, Sections 57(e) and 90(e) of the Montgomery County Code (Development Impact Tax for Transportation Improvements and Development Impact Tax for Public School Improvements, respectively) the Director of Finance has adjusted the tax rates set under Sections 57(a) and 90(e). As prescribed by law, the Director must adjust the tax rates by the annual average increase or decrease in a published construction cost index specified by regulation for the two most recent calendar years. The Director must calculate the adjustment to the nearest multiple of 5 cents for rates per square foot of gross floor area or one dollar for rates per dwelling unit. Based on the change in the Engineering-News Record's Baltimore Construction Cost Index for calendar years 2009 and 2010, the existing rates were increased by a rate of 8.89 percent. The rates were adjusted to the nearest 5 cents for rates calculated per square foot of gross floor area (GFA) or adjusted to the nearest dollar for rates calculated per dwelling unit. Applicants for building permits for residential developments filed on and after July 1, 2011, will be assessed the tax rates below:

Dwelling Type	School Impact Tax Per Dwelling Unit
Single-family detached	\$23,868
Single-family attached	\$17,970
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)
Multifamily (except high-rise)	\$11,358
High-rise	\$4,815
Multifamily senior	\$0

School Facilities Payment

In the event the school cluster has exceeded the 105% school program capacity, applicants will be required to pay a per unit School Facilities payment. See County Council Resolution 17-601 page 26.

School Type	Cost per student	student generation rate/ school level / unit type			
		Single Family Detached [SFD]	Single Family Attached [SFA]	Multi Family Garden apt.	High/low rise w/parking
Elementary School Student Generation Rate x Cost of Seat	\$19,439	0.3200	0.2110	0.1530	0.0420
Middle School Student Generation Rate x Cost of Seat	\$21,250	0.1440	0.1220	0.0560	0.0390
High School Student Generation Rate x Cost of Seat	\$24,375	0.1310	0.1070	0.0390	0.0330
ES facilities payment		\$6,244.48	\$4,117.45	\$2,985.64	\$819.59
MS facilities payment		\$3,659.18	\$3,100.14	\$1,423.02	\$991.03
HS facilities payment		\$3,733.63	\$3,049.61	\$1,111.54	\$940.53
facilities payment if 3 school levels are over 105% capacity		\$13,637.30	\$10,267.20	\$5,520.20	\$2,751.15

Development Impact Tax for Transportation

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

Building Type	Metro Station	Clarksburg	General
Single-Family detached residential (per dwelling unit)	\$6,213	\$18,638	\$12,425
Single-Family attached residential (per dwelling unit)	\$5,084	\$15,250	\$10,166
Multifamily residential (Garden apartments) (per dwelling unit)	\$3,953	\$11,860	\$7,906
High-rise residential (per dwelling unit)	\$2,824	\$8,472	\$5,687
Multifamily-senior residential (per dwelling unit)	\$1,129	\$3,388	\$2,259
Office (per sq. ft. GFA)	\$5.65	\$13.60	\$11.30
Industrial (per sq. ft. GFA)	\$2.85	\$6.75	\$5.65
Bioscience facility (per sq. ft. GFA)	\$0	\$0	\$0
Retail (per sq. ft. GFA)	\$5.05	\$12.20	\$10.15
Place of worship (per sq. ft. GFA)	\$0.35	\$0.80	\$0.60
Private elementary and secondary school (per sq. ft. GFA)	\$0.45	\$1.20	\$0.95
Hospital (per sq. ft. GFA)	\$0	\$0	\$0
Social Service Agency	\$0	\$0	\$0
Other nonresidential (per sq. ft. GFA)	\$2.85	\$6.75	\$5.65