

NEW AND REVISED TRANSPORTATION IMPACT AND SCHOOL IMPACT TAXES
EFFECTIVE FEBRUARY 26, 2021

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 26, 2021, will be assessed the tax rates below:

Dwelling Type	School Impact Tax Per Dwelling Unit	
	Infill Impact Areas	Turnover Impact Areas
Single-family Detached	\$20,510	\$21,990
Single-family Attached	\$17,841	\$23,813
Farm-Tenant House	\$20,510	\$21,990
Multifamily Low Rise	\$5,200	\$12,148
Multifamily High Rise	\$3,193	\$2,600
Senior Residential	\$0	\$0

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

Building Type	Red Policy Areas (Metro Stations)	Orange Policy Areas	Yellow Policy Areas	Green Policy Areas
Residential Uses				
Single-Family Detached (per unit)	\$7,838	\$19,591	\$24,490	\$24,490
Single-Family Attached (per unit)	\$6,413	\$16,030	\$20,038	\$20,038
Multifamily Low Rise (per unit)	\$4,986	\$12,465	\$15,582	\$15,582
Multifamily High Rise (per unit)	\$3,561	\$8,904	\$11,130	\$11,130
Senior Residential (per unit)	\$1,424	\$3,562	\$4,452	\$4,452
Student-Built Houses (per unit)	\$0	\$0	\$0	\$0
Commercial Uses				
Office (per sq. ft. GFA)	\$7.15	\$17.90	\$22.40	\$22.40
Industrial (per sq. ft. GFA)	\$3.60	\$8.90	\$11.20	\$11.20
Bioscience facility (per sq. ft. GFA)	\$0.00	\$0.00	\$0.00	\$0.00
Retail (per sq. ft. GFA)	\$6.35	\$16.00	\$19.95	\$19.95
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)	\$0.55	\$1.45	\$1.85	\$1.85
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)	\$3.60	\$8.90	\$11.20	\$11.20
Agricultural Facility	\$0.00	\$0.00	\$0.00	\$0.00

Use this link to determine your policy/impact area
[2020 Growth and Infrastructure Policy \(arcgis.com\)](https://arcgis.com)