

# Attachment E - Impact Tax Rates

## NEW AND REVISED TRANSPORTATION IMPACT AND SCHOOL IMPACT TAXES EFFECTIVE JULY 1, 2023 – JUNE 30, 2025

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 and commercial development taxes paid on and after July 1, 2023, will be assessed the tax rates below:*

Dwelling Type	School Impact Tax Per Dwelling Unit	
	Infill Impact Areas	Turnover Impact Areas
Single-family Detached	\$25,004	\$26,084
Single-family Attached	\$21,664	\$29,456
Farm-Tenant House	\$25,004	\$26,084
Multifamily Low Rise	\$6,584	\$13,625
Multifamily High Rise	\$3,739	\$6,073
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
<b>Residential Uses</b>				
Single-Family Detached (per unit)	\$9,663	\$24,151	\$30,190	\$30,190
Single-Family Attached (per unit)	\$7,905	\$19,761	\$24,702	\$24,702
Multi-Family Low Rise (per unit)	\$6,146	\$15,366	\$19,208	\$19,208
Multi-Family High Rise (per unit)	\$4,390	\$10,976	\$13,720	\$13,720
Senior Residential (per unit)	\$1,755	\$4,391	\$5,488	\$5,488
Student-Built Houses (per unit)	\$0	\$0	\$0	\$0
<b>Commercial Uses</b>				
Office (per sq. ft. GFA)	\$8.80	\$22.10	\$27.60	\$27.60
Industrial (per sq. ft. GFA)	\$4.45	\$10.95	\$13.85	\$13.85
Bioscience facility (per sq. ft. GFA)	\$0.00	\$0.00	\$0.00	\$0.00
Retail (per sq. ft. GFA)	\$7.85	\$19.70	\$24.60	\$24.60
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)	\$0.70	\$1.80	\$2.25	\$2.25
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)	\$4.45	\$10.95	\$13.85	\$13.85
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)

Last Update 07/31/23