



Montgomery  
County Council

**Committee GO**

**Staff:** Glenn Orlin, Senior Analyst; Pam Dunn, Senior  
Legislative Analyst

**Purpose:** To receive testimony – no vote expected

**Keywords:** #impacttaxrates

AGENDA ITEM #7  
November 10, 2020  
**Public Hearing**

**SUBJECT**

Development Impact Tax Rates for Transportation and Public School Improvements

**EXPECTED ATTENDEES**

None

**COUNCIL DECISION POINTS & COMMITTEE RECOMMENDATION**

Council action is tentatively scheduled for November 16, 2020.

**DESCRIPTION/ISSUE**

The rates in the attached resolution reflect the recommendations of the Government Operations and Fiscal Policy (GO) Committee as an outcome of its review of the Draft 2020-2024 Subdivision Staging Policy (SSP) and Bill 38-20, Development Impact Taxes.

**SUMMARY OF KEY DISCUSSION POINTS**

The GO Committee recommendations reflect the creation of three zones for the School Impact Tax. The Committee recommends no changes to the Transportation Impact Tax rate schedule.

**This report contains:**

Draft adoption resolution

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Resolution No.: \_\_\_\_\_  
 Introduced: October 20, 2020  
 Adopted: \_\_\_\_\_

**COUNTY COUNCIL  
 FOR MONTGOMERY COUNTY, MARYLAND**

Lead Sponsor: Government Operations and Fiscal Policy Committee

**SUBJECT:** Development Impact Tax Rates for Transportation and Public School Improvements

**Background**

1. Under County Code §52-49(e). the County Council may, by resolution, after a public hearing advertised at least 15 days in advance, increase or decrease the development impact tax rates for transportation.
2. Under County Code §52-55(d), the County Council may, by resolution, after a public hearing advertised at least 15 days in advance, increase or decrease the development impact tax rates for public school improvements.
3. A public hearing was held on this resolution on November 10, 2020.
4. This resolution is necessary to update the impact tax rates for transportation and public school improvements.

**Action**

The County Council for Montgomery County, Maryland, approves the following action:

1. The development impact tax rates for transportation, effective for any payments made on or after March 1, 2021 are:

<b>Tax per Dwelling Unit or per Square Foot (SF) of Gross Floor Area (GFA)</b>				
<b>Land Use</b>	<b>Red Policy Areas</b>	<b>Orange Policy Areas</b>	<b>Yellow Policy Areas</b>	<b>Green Policy Areas</b>
<b>Residential Uses (\$/unit)</b>				
Single-Family Detached	\$7,838	\$19,591	\$24,490	\$24,490
Single-Family Attached	\$6,413	\$16,030	\$20,038	\$20,038
Multi-Family Low Rise	\$4,986	\$12,465	\$15,582	\$15,582

Multi-Family High Rise	\$3,561	\$8,904	\$11,130	\$11,130
Multi-Family Senior	\$1,424	\$3,562	\$4,452	\$4,452
Student-Built Houses	\$0	\$0	\$0	\$0
<b>Land Use</b>	<b>Red Policy Areas</b>	<b>Orange Policy Areas</b>	<b>Yellow Policy Areas</b>	<b>Green Policy Areas</b>
<b>Commercial Uses (\$/SF)</b>				
Office	\$7.15	\$17.90	\$22.40	\$22.40
Industrial	\$3.60	\$8.90	\$11.20	\$11.20
Bioscience Facility	\$0.00	\$0.00	\$0.00	\$0.00
Retail	\$6.35	\$16.00	\$19.95	\$19.95
Place of Worship	\$0.00	\$0.00	\$0.00	\$0.00
Clergy House	\$0.00	\$0.00	\$0.00	\$0.00
Private School	\$0.55	\$1.45	\$1.85	\$1.85
Hospital	\$0.00	\$0.00	\$0.00	\$0.00
Charitable/Philanthropic Institution	\$0.00	\$0.00	\$0.00	\$0.00
Other Non-Residential	\$3.60	\$8.90	\$11.20	\$11.20

2. The development impact tax rates for public school improvements, effective for any payments made on or after March 1, 2021 are:

<b>Land Use (\$/unit)</b>	<b>Infill Impact Areas</b>	<b>Turnover Impact Areas</b>	<b>Greenfield Impact Areas</b>
Single-Family Detached	\$20,130	\$21,530	\$33,809
Single-Family Attached	\$18,063	\$23,884	\$28,691
Multi-Family Low Rise	\$6,448	\$11,555	\$15,582
Multi-Family High Rise	\$3,193	\$2,326	\$5,279
Farm Tenant House	\$20,130	\$21,530	\$33,809
Senior Residential	\$0	\$0	\$0

This is a correct copy of Council action.

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Selena Mendy Singleton, Esq.  
Clerk of the Council