

**MEMORANDUM**

TO: County Council

FROM: *MF* Michael Faden, Senior Legislative Attorney  
Glenn Orlin, Deputy Council Staff Director

SUBJECT: **Introduction:** Resolution to amend impact tax rates

The attached resolution, scheduled to be introduced on May 24, 2007, by the Council President at the request of the Planning Board, would increase the rates of the transportation and school impact taxes.

A public hearing on this resolution is tentatively scheduled for June 19 at 7:30 p.m., along with the bill to increase the recordation tax rate and the revised County Growth Policy.

This packet contains:  
Impact Tax resolution

Circle #  
1

Resolution No. \_\_\_\_\_

Introduced: May 24, 2007

Adopted: \_\_\_\_\_

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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By: Council President at the request of the Planning Board

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**SUBJECT: Impact Taxes - Rates**

**Background**

1. County Code §52-57(d) authorizes the County Council, by resolution, after a public hearing advertised at least 15 days in advance, to increase or decrease the transportation improvements impact tax rates set in §52-57(a).
2. County Code §52-90(d) authorizes the County Council, by resolution, after a public hearing advertised at least 15 days in advance, to increase or decrease the school improvements impact tax rates set in §52-90(a).
3. The Council finds that it is necessary to increase the rates of the impact taxes to more adequately fund urgent transportation and school infrastructure priorities. The existing rates shown below are the rates scheduled to take effect on July 1, 2007, as published in the May 1, 2007, *Montgomery County Register*.
4. A public hearing on this resolution was held on (date).

**Action**

*The County Council for Montgomery County, Maryland approves the following resolution:*

1. Under County Code §52-57(d) the rates of the transportation impact tax are:

<b>Building type</b>	<b>Tax per unit or sq. ft. GFA</b>	
<b>Residential</b>		
<b>General</b>		
Single-family detached	[\$6,264]	<u>\$8,380</u>

Single-family attached	[\$5,125]	<u>\$6,856</u>
Multi-family residential (except high rise)	[\$3,986]	<u>\$5,884</u>
High-rise residential	[\$2,847]	<u>\$4,204</u>
Multi-family senior residential	[\$1,139]	<u>\$1,682</u>

***Metro Station***

Single-family detached	[\$3,132]	<u>\$4,191</u>
Single-family attached	[\$2,563]	<u>\$3,429</u>
Multi-family residential (except high rise)	[\$1,993]	<u>\$2,943</u>
High-rise residential	[\$1,424]	<u>\$2,102</u>
Multi-family senior residential	[\$569]	<u>\$840</u>

***Clarksburg***

Single-family detached	[\$9,396]	<u>\$12,572</u>
Single-family attached	[\$7,688]	<u>\$10,286</u>
Multi-family residential (except high rise)	[\$5,979]	<u>\$7,591</u>
High-rise residential	[\$4,271]	<u>\$5,422</u>
Multi-family senior residential	[\$1,708]	<u>\$2,169</u>

**Non-Residential*****General***

Office	[\$5.70]	<u>\$11.55</u>
Industrial	[\$2.85]	<u>\$5.40</u>
[Bioscience facility	\$0.00]	
Retail	[\$5.10]	<u>\$18.80</u>
Place of worship	[\$0.30]	<u>\$0.55</u>
Private elementary or secondary	[\$0.45]	<u>\$0.75</u>
Hospital	\$0.00	
Other non-residential	[\$2.85]	<u>\$4.85</u>

***Metro Station***

Office	[\$2.85]	<u>\$5.80</u>
Industrial	[\$1.40]	<u>\$2.65</u>
[Bioscience facility	\$0.00]	
Retail	[\$2.60]	<u>\$9.50</u>
Place of worship	[\$0.15]	<u>\$0.30</u>
Private elementary or secondary school	[\$0.20]	<u>\$0.35</u>
Hospital	\$0.00	
Other non-residential	[\$1.40]	<u>\$2.40</u>

**Clarksburg**

Office	[\$6.85]	<u>\$13.90</u>
Industrial	[\$3.40]	<u>\$6.40</u>
[Bioscience facility	\$0.00]	
Retail	[\$6.15]	<u>\$22.55</u>
Place of worship	[\$0.40]	<u>\$0.65</u>
Private elementary or secondary school	[\$0.60]	<u>\$0.65</u>
Hospital	\$0.00	
Other non-residential	[\$3.40]	<u>\$5.80</u>

2. Under County Code §52-90(d) the rates of the school improvements impact tax are

<b>Dwelling type</b>	<b>Tax per unit</b>	
Single-family detached	[\$9,111]	<u>\$22,729</u>
Single-family attached	[\$6,833]	<u>\$17,112</u>
Multi-family (except high rise)	[\$4,555]	<u>\$10,815</u>
High-rise	[\$1,822]	<u>\$4,585</u>
Multi-family senior	\$0	

3. This Resolution takes effect on September 1, 2007. The rates set in this Resolution apply to any building for which an application for a building permit is filed on or after that date. Subsections (b) and (c) of County Code §52-57 and subsections (b) and (c) of County Code §52-90 apply to the rates set in this resolution as if the rates were set under subsection (a) of the respective section.

*This is a correct copy of Council action.*

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Linda M. Lauèr, Clerk of the Council

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Date