

Resolution No.: 16-377
Introduced: May 24, 2007
Adopted: November 13, 2007

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND**

By: Council President at the request of the Planning Board

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 June 19 and June 26, 2007.

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:

Building type	Tax per unit or sq. ft. GFA		
Residential			
General			
Single-family detached	[\$6,264]	[\$8,380]	<u>\$10,649</u>
Single-family attached	[\$5,125]	[\$6,856]	<u>\$8,713</u>
Multi-family residential (except high rise)	[\$3,986]	[\$5,884]	<u>\$6,776</u>
High-rise residential	[\$2,847]	[\$4,204]	<u>\$4,840</u>
Multi-family senior residential	[\$1,139]	[\$1,682]	<u>\$1,936</u>
Metro Station			
Single-family detached	[\$3,132]	[\$4,191]	<u>\$5,325</u>
Single-family attached	[\$2,563]	[\$3,429]	<u>\$4,357</u>
Multi-family residential (except high rise)	[\$1,993]	[\$2,943]	<u>\$3,388</u>
High-rise residential	[\$1,424]	[\$2,102]	<u>\$2,420</u>
Multi-family senior residential	[\$569]	[\$840]	<u>\$968</u>
Clarksburg			
Single-family detached	[\$9,396]	[\$12,572]	<u>\$15,973</u>
Single-family attached	[\$7,688]	[\$10,286]	<u>\$13,070</u>
Multi-family residential (except high rise)	[\$5,979]	[\$7,591]	<u>\$10,164</u>
High-rise residential	[\$4,271]	[\$5,422]	<u>\$7,261</u>
Multi-family senior residential	[\$1,708]	[\$2,169]	<u>\$2,904</u>
Non-Residential			
General			
Office	[\$5.70]	[\$11.55]	<u>\$9.69</u>
Industrial	[\$2.85]	[\$5.40]	<u>\$4.85</u>
[Bioscience facility <u>Bioscience facility</u>]	\$0.00		
Retail	[\$5.10]	[\$18.80]	<u>\$8.67</u>
Place of worship	[\$0.30]	[\$0.55]	<u>\$0.51</u>
Private elementary or secondary Hospital	[\$0.45]	[\$0.75]	<u>\$0.77</u>
<u>Social service provider</u>	\$0.00		
Other non-residential	[\$2.85]	[\$4.85]	<u>\$4.85</u>
Metro Station			
Office	[\$2.85]	[\$5.80] [\$7.27]	<u>\$4.85</u>
Industrial	[\$1.40]	[\$2.65] [\$3.64]	<u>\$2.43</u>
[Bioscience facility <u>Bioscience facility</u>]	\$0.00		
Retail	[\$2.60]	[\$9.50] [\$6.50]	<u>\$4.34</u>
Place of worship	[\$0.15]	[\$0.30] [\$0.38]	<u>\$0.26</u>
Private elementary or secondary school	[\$0.20]	[\$0.35] [\$0.58]	<u>\$0.39</u>


Hospital	\$0.00		
<u>Social service provider</u>	<u>\$0.00</u>		
Other non-residential	[\$1.40]	[[<u>\$2.40</u>]] [[<u>\$3.64</u>]]	<u>\$2.43</u>
 Clarksburg			
Office	[\$6.85]	[[<u>\$13.90</u>]]	<u>\$11.65</u>
Industrial	[\$3.40]	[[<u>\$6.40</u>]]	<u>\$5.78</u>
[Bioscience facility	\$0.00]		
<u>Bioscience facility</u>	<u>\$0.00</u>		
Retail	[\$6.15]	[[<u>\$22.55</u>]]	<u>\$10.46</u>
Place of worship	[\$0.40]	[[<u>\$0.65</u>]]	<u>\$0.68</u>
Private elementary or secondary school	[\$0.60]	[[<u>\$0.65</u>]]	<u>\$1.02</u>
Hospital	\$0.00		
<u>Social service provider</u>	<u>\$0.00</u>		
Other non-residential	[\$3.40]	[[<u>\$5.80</u>]]	<u>\$5.78</u>

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

Dwelling type	Tax per unit		
Single-family detached	[\$9,111]	[[<u>\$22,729</u>]]	<u>\$20,456</u>
Single-family attached	[\$6,833]	[[<u>\$17,112</u>]]	<u>\$15,401</u>
Multi-family (except high rise)	[\$4,555]	[[<u>\$10,815</u>]]	<u>\$9,734</u>
High-rise	[\$1,822]	[[<u>\$4,585</u>]]	<u>\$4,127</u>
Multi-family senior		\$0	

3. This Resolution takes effect on ~~[[September]]~~ December 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)]]~~ through (f) of County Code §52-57 and subsections (b) ~~[[and (c)]]~~ through (f) 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.


 Linda M. Lauer, Clerk of the Council