

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

Questions concerning impact-tax collections may be directed to MC 311 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

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