

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 1272

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 24, after the semicolon insert “requiring the Washington County Board of County Commissioners to define a certain term by ordinance;”; in line 26, after the semicolon insert “authorizing certain municipal corporations within Washington County to grant a building excise tax credit not to exceed a certain amount against the Washington County building excise tax imposed on certain residential units;”; and strike beginning with “requiring” in line 26 down through “Commissioners;” in line 30.

On page 2, in line 1, after the semicolon insert “requiring the Washington County Board of County Commissioners to establish an advisory School Design Review Committee; requiring the members of the review committee to review certain information during a certain period of time and make certain recommendations to the Washington County Board of County Commissioners and the Washington County Board of Education; requiring the Washington County Board of County Commissioners and the Washington County Board of Education to jointly review certain records; charging the Washington County Board of County Commissioners with the responsibility of determining whether certain school construction projects may proceed; providing that the Washington County Board of County Commissioners are not bound by certain recommendations; requiring the Washington County Board of County Commissioners to analyze and study certain issues with regard to property assessments, property taxes, building excise taxes, and the development of workforce housing in Washington County; requiring the Washington County Board of County Commissioners to hold a public hearing; requiring the Washington County Board of County Commissioners to issue a report to the Washington County legislative delegation by a certain date; prohibiting the Washington County Board of County Commissioners or any municipal corporation within Washington County from collecting certain revenue prior to submitting a certain report to the Washington County legislative delegation; authorizing certain refunds under certain circumstances; defining certain terms; providing for the termination of certain provisions of this Act;”; in the same line, after “distributing” insert “certain”; and in the same line, after “revenue”

(Over)

insert “and monitoring building development”.

AMENDMENT NO. 2

On page 2, in line 18, strike “A”; and in line 34, after “TYPES” insert “AND USES”.

AMENDMENT NO. 3

On page 3, strike in their entirety lines 9 through 13, inclusive, and substitute:

“(5) (I) THIS PARAGRAPH APPLIES TO THE DEVELOPMENT OF A SINGLE SUBDIVISION THAT HAS MORE THAN 25 RESIDENTIAL UNITS.

(II) THE COUNTY COMMISSIONERS MAY IMPOSE A BUILDING EXCISE TAX FOR SINGLE-FAMILY RESIDENTIAL UNITS AND MULTIFAMILY RESIDENTIAL UNITS DEVELOPED IN A SUBDIVISION DESCRIBED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH THAT DOES NOT EXCEED TWICE THE BUILDING EXCISE TAX SET UNDER PARAGRAPH (3) OR (4) OF THIS SUBSECTION, IF THE DEVELOPMENT OF THE SUBDIVISION:

1. IS IN A SCHOOL DISTRICT WHERE A SCHOOL IS AT OR ABOVE 85% OF THE STATE RATED SCHOOL CAPACITY;

2. CAUSES THE ROADS OR INTERSECTION WITHIN 1 CENTERLINE MILE IN ANY DIRECTION OF ANY NEW STREET CONNECTING THE SUBDIVISION TO BE LOWER THAN A LEVEL OF SERVICE D; OR

3. CAUSES THE INTERSECTIONS OUTSIDE OF THE URBAN AND TOWN GROWTH AREAS TO BE LOWER THAN A LEVEL OF SERVICE C.”;

in line 29, strike “AND”; in line 30, strike “7%” and substitute “2%”; in the same line, strike the comma and substitute “; AND

(IV) 5% FOR”;

in line 31, after the second comma insert “WATER AND SEWER INFRASTRUCTURE,”; in line 34, strike “ROADS,”; and in the same line, after “LIBRARIES,” insert “WATER AND SEWER INFRASTRUCTURE,”.

AMENDMENT NO. 4

On page 4, in line 34, after “SCHOOLS” insert “AND PUBLIC LIBRARIES”; after line 37, insert:

“(III) FOR EACH NONRESIDENTIAL BUILDING TYPE THAT IS WITHIN A MUNICIPAL CORPORATION OF WASHINGTON COUNTY, THE MUNICIPAL CORPORATION:

1. SHALL ASSIST THE COUNTY COMMISSIONERS IN THE COLLECTION OF 72% OF THE BUILDING EXCISE TAX ON EACH NONRESIDENTIAL BUILDING TYPE BY COLLECTING AND REMITTING THAT AMOUNT OF THE TAX TO THE COUNTY; AND

2. MAY RETAIN THE REMAINING PORTION OF THE BUILDING EXCISE TAX.”;

in line 38, strike “(III)” and substitute “(IV)”;

and in line 40, after “(II)2” insert “OR (III)2”.

On page 5, in lines 4 and 17, strike “(IV)” and “(V)”, respectively, and substitute “(V)” and “(VI)”, respectively; in line 6, after “(II)2” insert “OR (III)2”; strike beginning with “NEW” in line 10 down through “OF” in line 11; in line 13, before “PARKS” insert “NEW CONSTRUCTION OR DEVELOPMENT OF”; in line 14, strike “PUBLIC LIBRARIES;” and substitute “NEW CONSTRUCTION OR DEVELOPMENT OF WATER AND SEWER INFRASTRUCTURE; AND”; in line 15, before “PUBLIC” insert “NEW CONSTRUCTION OR DEVELOPMENT OF”; strike beginning with the semicolon in line 15 down through “PRESERVATION” in line 16; and strike in their entirety lines 22 through 28, inclusive.

AMENDMENT NO. 5

On page 5, in line 30, strike “\$1,800,000 OF FEDERAL, STATE, OR” and substitute “\$1,000,000 OF”.

AMENDMENT NO. 6

On page 6, in line 7, after “(1)” insert “(I)”; after line 10, insert:

“(II) THE COUNTY COMMISSIONERS BY ORDINANCE SHALL

(Over)

DEFINE WORKFORCE HOUSING BASED ON THE AVERAGE FAMILY MEDIAN INCOME IN WASHINGTON COUNTY.”;

after line 15, insert:

“(3) (I) A MUNICIPAL CORPORATION WITHIN WASHINGTON COUNTY MAY GRANT A BUILDING EXCISE TAX CREDIT AGAINST THE WASHINGTON COUNTY BUILDING EXCISE TAX IMPOSED ON SINGLE-FAMILY RESIDENTIAL UNITS AND MULTIFAMILY RESIDENTIAL UNITS THAT ARE DEVELOPED WITHIN THE MUNICIPAL CORPORATION AS WORKFORCE HOUSING.

(II) THE AMOUNT OF THE BUILDING EXCISE TAX CREDIT UNDER THIS PARAGRAPH MAY NOT EXCEED THE AMOUNT RETAINED UNDER SUBSECTION (D)(2)(II)2 OF THIS SECTION AND SHALL BE OFFSET AGAINST THAT AMOUNT.

(III) THE DURATION OF THE BUILDING EXCISE TAX CREDIT AND ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THE BUILDING EXCISE TAX CREDIT SHALL BE IN ACCORDANCE WITH ANY ORDINANCE PASSED BY THE COUNTY COMMISSIONERS UNDER PARAGRAPH (2) OF THIS SUBSECTION.”;

strike in their entirety lines 16 through 22, inclusive; and in line 23, strike “(I)” and substitute “(H)”.

AMENDMENT NO. 7

On page 7, in line 4, strike “(J)” and substitute “(I)”;

after line 27, insert:
“SECTION 3. AND BE IT FURTHER ENACTED, That:

(a) (1) In this subsection, the following words have the meanings indicated.

(2) “Bidding document stage” means the period of time following the completion of design where all documents are compiled and made suitable for advertisement and competitive bidding.

(3) “Committee” means the Advisory School Design Review Committee established by the County Commissioners.

(4) “Design development stage” means the point when the overall design for a school capital improvement project is approximately 60% complete.

(b) The Washington County Board of County Commissioners shall establish an Advisory School Design Review Committee.

(c) The Committee shall:

(1) review all construction plans for school capital improvement projects that exceed \$2,000,000; and

(2) ensure that the construction and operational and maintenance efficiencies for each capital improvement project provide an effective educational environment in a cost efficient manner.

(d) The school design review committee shall begin its duties specified in paragraph (3) of this subsection at the design development stage for each capital improvement project and conclude its review at the bidding document stage of each capital improvement project.

(e) At the conclusion of the Committee's review of a project, the Committee shall prepare a report summarizing its findings and making recommendations regarding the capital improvement project to the Washington County Board of County Commissioners and the Washington County Board of Education.

(f) Prior to advertisement for competitive bids, the Washington County Board of County Commissioners and the Washington County Board of Education shall jointly review the recommendations of the Committee.

(g) The Washington County Board of County Commissioners shall have the responsibility of determining whether a capital improvement project may proceed to the bidding

(Over)

document stage.

(h) The Washington County Board of County Commissioners are not bound by the recommendations submitted by the Committee.

SECTION 4. AND BE IT FURTHER ENACTED, That:

(a) The Washington County Board of County Commissioners shall:

(1) analyze and study how the population growth rate in Washington County is impacting property assessments on the taxpayers of Washington County;

(2) analyze and study the impact of the Washington County property tax on the availability of workforce housing, senior citizens, and urban revitalization;

(3) analyze and study the anticipated impact of the Washington County building excise tax on workforce housing;

(4) consider various means of encouraging the development of workforce housing in Washington County, including the use of:

(i) tax credits;

(ii) in-fill development;

(iii) inclusionary zoning;

(iv) moderately priced dwelling units;

(v) bonus density for workforce housing;

(vi) tiered tax rates;

(vii) tax rebates; and

(viii) a “fair share” excise tax as developed in Charles County by Chapter 586 of the Acts of 2002; and

(5) review various options to decrease the property tax burden on the taxpayers of Washington County, including:

(i) maintaining the constant yield rate;

(ii) placing a cap on property assessments;

(iii) expanding the Washington County homestead tax credit; and

(iv) providing a tax credit program for senior citizens.

(b) (1) The Washington County Board of County Commissioners shall hold at least one public hearing at which the public shall have the opportunity to speak to the issues the Washington County Board of County Commissioners is charged with studying under subsection (a) of this section.

(2) At least 10 days before the public hearing provided for in paragraph (1) of this subsection, the Washington County Board of County Commissioners shall publish notice of the time and place of the public hearing with a summary of the issues the Washington County Board of County Commissioners is charged with studying, in at least one newspaper of general circulation in Washington County.

(c) The Washington County Board of County Commissioners shall submit a final report of its findings and recommendations to the Washington County legislative delegation in the General Assembly on or before November 1, 2005.

SECTION 5. AND BE IT FURTHER ENACTED, That:

(a) If before July 1, 2006, the Board of County Commissioners for Washington County

(Over)

enacts or amends a building excise tax credit for the Washington County building excise tax, the Board of County Commissioners may provide a refund, as provided in subsection (b) of this section, to any individual who on or after July 1, 2005 and before the date the building excise tax credit is enacted or amended constructs workforce housing within Washington County.

(b) (1) If an individual constructs workforce housing within Washington County prior to the Board of County Commissioners enacting a building excise tax credit for the construction of workforce housing, the Board of County Commissioners may reimburse the individual the amount of money equal to the building excise tax credit.

(2) If an individual constructs workforce housing within Washington County after the Board of County Commissioners enacts a building excise tax credit for the construction of workforce housing but prior to the Board of County Commissioners amending the building excise tax credit and the amended building excise tax credit is greater than the original building excise tax credit, the Board of County Commissioners may reimburse the individual the amount of money equal to the difference between the amended building excise tax credit and the original building excise tax credit.

(c) Any refund that the Board of County Commissioners for Washington County makes under subsection (b) of this section shall be made on or before June 30, 2006.”;

in line 28, strike “3.” and substitute “6.”; and in line 29, after the period insert “Section 3 shall remain effective for a period of 6 years and, at the end of June 30, 2011, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect. Section 5 shall remain effective for a period of 1 year and, at the end of June 30, 2006, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.”.