

ENROLLED BILL

-- *Ways and Means/Budget and Taxation* --

Introduced by **Washington County Delegation**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Washington County Growth Management Act of 2005**

3 FOR the purpose of providing that the Washington County Board of County
4 Commissioners may collect a building excise tax on certain construction within
5 Washington County prior to a certain time; authorizing the Washington County
6 Board of County Commissioners to waive the Washington County building
7 excise tax or impose different tax rates of the Washington County building
8 excise tax on certain construction; limiting the rate of the Washington County
9 building excise tax on certain construction; authorizing the Washington County
10 Board of County Commissioners to set a building excise tax rate that exceeds
11 certain limitations under certain circumstances; providing that certain revenues
12 that are deposited in a special fund may be used in future fiscal years; providing
13 that certain revenues from the Washington County building excise tax may only
14 be used for certain purposes; requiring certain municipal corporations in
15 Washington County to assist the county in the collection of the Washington
16 County building excise tax within the municipal corporations; authorizing
17 certain municipal corporations in Washington County to retain certain revenues

1 from the Washington County building excise tax; requiring that certain
2 municipal corporations in Washington County deposit certain revenues in a
3 special fund to be used for certain purposes; requiring the Washington County
4 Board of County Commissioners to encumber certain funds for certain purposes
5 during each fiscal year; requiring the Washington County Board of County
6 Commissioners to grant a building excise tax credit against the Washington
7 County building excise tax imposed on certain residential units; requiring the
8 Washington County Board of County Commissioners to define a certain term by
9 ordinance; requiring the Washington County Board of County Commissioners to
10 set the amount and duration of a building excise tax credit; authorizing certain
11 municipal corporations within Washington County to grant a building excise tax
12 credit not to exceed a certain amount against the Washington County building
13 excise tax imposed on certain residential units; ~~requiring the Washington~~
14 ~~County Board of County Commissioners to establish an advisory School~~
15 ~~Construction Review Committee~~; ~~requiring the members of the advisory School~~
16 ~~Construction Review Committee to review certain information and make certain~~
17 ~~recommendations to the Washington County Board of County Commissioners~~;
18 requiring certain municipal corporations to report certain information by a
19 certain date to the Washington County Board of County Commissioners;
20 requiring the Washington County Board of County Commissioners to report
21 certain information by a certain date to the Washington County legislative
22 delegation; requiring the Washington County Board of County Commissioners to
23 adopt a certain plan by a certain date; requiring the Washington County Board
24 of County Commissioners to establish an advisory School Design Review
25 Committee; requiring the members of the review committee to review certain
26 information during a certain period of time and make certain recommendations
27 to the Washington County Board of County Commissioners and the Washington
28 County Board of Education; requiring the Washington County Board of County
29 Commissioners and the Washington County Board of Education to jointly review
30 certain records; charging the Washington County Board of County
31 Commissioners with the responsibility of determining whether certain school
32 construction projects may proceed; providing that the Washington County Board
33 of County Commissioners are is not bound by certain recommendations;
34 requiring the Washington County Board of County Commissioners to analyze
35 and study certain issues with regard to property assessments, property taxes,
36 building excise taxes, and the development of workforce housing in Washington
37 County; requiring the Washington County Board of County Commissioners to
38 hold a public hearing; requiring the Washington County Board of County
39 Commissioners to issue a report to the Washington County legislative
40 delegation by a certain date; prohibiting the Washington County Board of
41 County Commissioners or any municipal corporation within Washington County
42 from collecting certain revenue prior to submitting a certain report to the
43 Washington County legislative delegation; authorizing certain refunds under
44 certain circumstances; defining certain terms; providing for the termination of
45 certain provisions of this Act; and generally relating to distributing certain
46 revenue and monitoring building development in Washington County.

47 BY repealing and reenacting, with amendments,

1 The Public Local Laws of Washington County
 2 Section 2-701
 3 Article 22 - Public Local Laws of Maryland
 4 (1991 Edition and December 1997 Supplement, as amended)
 5 (As enacted by Chapter 468 of the Acts of the General Assembly of 2003, as
 6 amended by Chapter 398 of the Acts of the General Assembly of 2004)

7 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
 8 MARYLAND, That the Laws of Maryland read as follows:

9 **Article 22 - Washington County**

10 2-701.

11 (a) (1) The County Commissioners of Washington County, by ordinance, may
 12 fix, impose, and collect a building excise tax on any building construction within
 13 Washington County.

14 (2) THE COUNTY COMMISSIONERS MAY COLLECT A BUILDING EXCISE
 15 TAX ON A BUILDING CONSTRUCTION WITHIN WASHINGTON COUNTY PRIOR TO THE
 16 DATE AN INITIAL BUILDING PERMIT IS ISSUED FOR THAT BUILDING CONSTRUCTION.

17 (b) (1) The County Commissioners shall specify in the ordinance the:

18 (i) types of building construction subject to the building excise tax;
 19 and

20 (ii) tax rates.

21 (2) (I) [Except as provided in paragraph (3) of this subsection] FOR
 22 NONRESIDENTIAL BUILDING TYPES, the County Commissioners may impose
 23 [different rates of the] A building excise tax NOT TO EXCEED \$5 PER SQUARE FOOT
 24 [based on:

25 (i) the square footage of the building;

26 (ii) the housing or building type; and

27 (iii) zoning classifications consistent with goals of the
 28 comprehensive plan of Washington County].

29 (II) THE COUNTY COMMISSIONERS MAY IMPOSE DIFFERENT RATES
 30 OR WAIVE THE BUILDING EXCISE TAX FOR DIFFERENT NONRESIDENTIAL BUILDING
 31 TYPES AND USES.

32 (3) [(i) For a fiscal year beginning after June 30, 2003, but before July
 33 1, 2008] EXCEPT AS PROVIDED IN PARAGRAPH (5) OF THIS SUBSECTION, FOR
 34 SINGLE-FAMILY RESIDENTIAL UNITS, the County Commissioners may impose a
 35 building excise tax rate not to exceed [\$1 per square foot] \$13,000 PER UNIT.

1 (4) [(ii) For any fiscal year beginning after June 30, 2008] EXCEPT AS
 2 PROVIDED IN PARAGRAPH (5) OF THIS SUBSECTION, FOR MULTIFAMILY RESIDENTIAL
 3 UNITS, the County Commissioners may [set the] IMPOSE A building excise tax rate
 4 NOT TO EXCEED \$15,500 PER UNIT.

5 ~~(5) THE COUNTY COMMISSIONERS MAY IMPOSE A BUILDING EXCISE TAX~~
 6 ~~RATE FOR SINGLE FAMILY RESIDENTIAL UNITS AND MULTIFAMILY RESIDENTIAL~~
 7 ~~UNITS THAT EXCEEDS THE LIMITATIONS SET IN PARAGRAPHS (3) AND (4) OF THIS~~
 8 ~~SUBSECTION IF THE NUMBER OF RESIDENTIAL UNITS DEVELOPED IN A SINGLE~~
 9 ~~SUBDIVISION EXCEEDS AN AMOUNT SPECIFIED BY THE COUNTY COMMISSIONERS.~~

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

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

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

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

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

25 (c) (1) The County Director of Finance shall deposit the revenues from the
 26 building excise tax into a special NONLAPSING fund.

27 (2) The revenues [from] DEPOSITED IN the special fund THAT ARE
 28 GENERATED BY THE BUILDING EXCISE TAX IMPOSED ON NONRESIDENTIAL
 29 BUILDING TYPES may only be used for:

30 (i) [school renovation and construction;

31 (ii)] primary, secondary, or higher education capital expenditures;

32 [(iii)] (II) public safety capital expenditures;

33 [(iv)] (III) public infrastructure projects; and

34 [(v)] (IV) debt reduction RELATED TO CAPITAL IMPROVEMENTS
 35 EXPENDITURES.

1 (3) THE REVENUES FROM THE BUILDING EXCISE TAX IMPOSED ON
2 SINGLE-FAMILY RESIDENTIAL UNITS OR MULTIFAMILY RESIDENTIAL UNITS MAY
3 ONLY BE USED AS FOLLOWS:

4 (I) 70% FOR SCHOOLS;

5 (II) 23% FOR ROADS; ~~AND~~

6 (III) ~~7%~~ 2% FOR PUBLIC LIBRARIES; AND

7 (IV) 5% FOR PARKS AND RECREATIONAL FACILITIES, PUBLIC
8 SAFETY, WATER AND SEWER INFRASTRUCTURE, AND AGRICULTURAL LAND
9 PRESERVATION.

10 (4) (I) THE REVENUES FROM THE BUILDING EXCISE TAX IMPOSED ON
11 SINGLE-FAMILY RESIDENTIAL UNITS AND MULTIFAMILY RESIDENTIAL UNITS USED
12 FOR ~~ROADS~~, PUBLIC LIBRARIES, WATER AND SEWER INFRASTRUCTURE, AND PARKS
13 AND RECREATION MAY ONLY BE USED FOR THE CAPITAL COSTS OF PUBLIC WORKS,
14 IMPROVEMENTS, AND FACILITIES.

15 (II) THE REVENUES FROM THE BUILDING EXCISE TAX IMPOSED ON
16 SINGLE-FAMILY RESIDENTIAL UNITS AND MULTIFAMILY RESIDENTIAL UNITS USED
17 FOR SCHOOLS MAY ONLY BE USED FOR THE CAPITAL COSTS THAT PRIMARILY
18 PROVIDE ADDITIONAL CAPACITY REQUIRED TO ACCOMMODATE NEW
19 CONSTRUCTION OR DEVELOPMENT.

20 (5) AT THE END OF A FISCAL YEAR, ANY UNSPENT OR UNENCUMBERED
21 BALANCE IN THE SPECIAL FUND SHALL REMAIN IN THE FUND AVAILABLE FOR USE
22 IN FUTURE FISCAL YEARS FOR PURPOSES SPECIFIED IN THIS SUBSECTION AND
23 DOES NOT REVERT TO THE GENERAL FUND OF WASHINGTON COUNTY.

24 (D) (1) (I) THIS PARAGRAPH APPLIES TO A MUNICIPAL CORPORATION
25 WITHIN WASHINGTON COUNTY THAT HAS NOT ADOPTED AN ADEQUATE PUBLIC
26 FACILITIES ORDINANCE WITH SCHOOL ADEQUACY TESTS SUBSTANTIALLY SIMILAR
27 TO OR MORE STRINGENT THAN THE ADEQUATE PUBLIC FACILITIES ORDINANCE
28 ADOPTED BY THE COUNTY COMMISSIONERS.

29 (II) A MUNICIPAL CORPORATION DESCRIBED IN SUBPARAGRAPH (I)
30 OF THIS PARAGRAPH SHALL ASSIST THE COUNTY COMMISSIONERS IN THE
31 COLLECTION OF THE BUILDING EXCISE TAX WITHIN THE MUNICIPAL CORPORATION
32 BY:

33 1. COLLECTING AND REMITTING THE TAX TO THE COUNTY;

34 OR

35 2. REQUIRING THE TAX TO BE PAID TO THE COUNTY
36 COMMISSIONERS IN ACCORDANCE WITH THE TERMS OF THE COUNTY ORDINANCE.

37 (2) (I) THIS PARAGRAPH APPLIES TO A MUNICIPAL CORPORATION
38 WITHIN WASHINGTON COUNTY THAT HAS ADOPTED AN ADEQUATE PUBLIC

1 FACILITIES ORDINANCE WITH SCHOOL ADEQUACY TESTS SUBSTANTIALLY SIMILAR
 2 TO OR MORE STRINGENT THAN THE ADEQUATE PUBLIC FACILITIES ORDINANCE
 3 ADOPTED BY THE COUNTY COMMISSIONERS.

4 (II) FOR EACH SINGLE-FAMILY RESIDENTIAL UNIT OR
 5 MULTIFAMILY RESIDENTIAL UNIT THAT IS WITHIN A MUNICIPAL CORPORATION
 6 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE MUNICIPAL
 7 CORPORATION:

8 1. SHALL ASSIST THE COUNTY COMMISSIONERS IN THE
 9 COLLECTION OF THAT PORTION OF THE BUILDING EXCISE TAX THAT IS DEDICATED
 10 TO SCHOOLS AND PUBLIC LIBRARIES AS PROVIDED UNDER SUBSECTION (C)(3) OF
 11 THIS SECTION, BY COLLECTING AND REMITTING THAT AMOUNT OF THE TAX TO THE
 12 COUNTY; AND

13 2. MAY RETAIN THE REMAINING PORTION OF THE BUILDING
 14 EXCISE TAX.

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

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

22 2. MAY RETAIN THE REMAINING PORTION OF THE BUILDING
 23 EXCISE TAX.

24 ~~(III)~~ (IV) 1. THE MUNICIPAL CORPORATION IS NOT REQUIRED
 25 TO RETAIN ANY PORTION OF THE BUILDING EXCISE TAX AS PROVIDED UNDER
 26 SUBPARAGRAPH (II)2 OR (III)2 OF THIS PARAGRAPH.

27 2. ANY PORTION OF THE BUILDING EXCISE TAX NOT
 28 RETAINED BY A MUNICIPAL CORPORATION UNDER ITEM 1 OF THIS SUBPARAGRAPH
 29 SHALL BE REMITTED TO THE COUNTY.

30 ~~(IV)~~ (V) 1. THE DIRECTOR OF FINANCE OF A MUNICIPAL
 31 CORPORATION RETAINING ANY REVENUE FROM THE BUILDING EXCISE TAX UNDER
 32 SUBPARAGRAPH (II)2 OR (III)2 OF THIS PARAGRAPH SHALL DEPOSIT THE REVENUES
 33 INTO A NONLAPSING SPECIAL FUND.

34 2. THE REVENUES FROM THE MUNICIPAL CORPORATION'S
 35 SPECIAL FUND MAY ONLY BE USED FOR THE CAPITAL COSTS OF PUBLIC WORKS,
 36 IMPROVEMENTS, AND FACILITIES REQUIRED TO ACCOMMODATE ~~NEW~~
 37 ~~CONSTRUCTION OR DEVELOPMENT OF:~~

38 A. ROADS;

1 B. NEW CONSTRUCTION OR DEVELOPMENT OF PARKS AND
2 RECREATIONAL FACILITIES;

3 C. ~~PUBLIC LIBRARIES;~~ NEW CONSTRUCTION OR
4 DEVELOPMENT OF WATER AND SEWER INFRASTRUCTURE; AND

5 D. NEW CONSTRUCTION OR DEVELOPMENT OF PUBLIC
6 SAFETY; ~~AND~~

7 E. ~~AGRICULTURAL LAND PRESERVATION.~~

8 ~~(V)~~ (VI) AT THE END OF A FISCAL YEAR, ANY UNSPENT OR
9 UNENCUMBERED BALANCE IN THE MUNICIPAL CORPORATION'S SPECIAL FUND
10 SHALL REMAIN IN THE FUND AVAILABLE FOR USE IN FUTURE FISCAL YEARS FOR
11 PURPOSES SPECIFIED IN SUBPARAGRAPH (IV)2 OF THIS PARAGRAPH AND DOES NOT
12 REVERT TO THE GENERAL FUND OF THE MUNICIPAL CORPORATION.

13 ~~(3) FOR EACH NONRESIDENTIAL BUILDING TYPE THAT IS WITHIN A~~
14 ~~MUNICIPAL CORPORATION OF WASHINGTON COUNTY, THE MUNICIPAL~~
15 ~~CORPORATION SHALL ASSIST THE COUNTY COMMISSIONERS IN THE COLLECTION OF~~
16 ~~THE BUILDING EXCISE TAX WITHIN THE MUNICIPAL CORPORATION BY:~~

17 ~~(I) COLLECTING AND REMITTING THE TAX TO THE COUNTY; OR~~

18 ~~(II) REQUIRING THE TAX TO BE PAID TO THE COUNTY~~
19 ~~COMMISSIONERS IN ACCORDANCE WITH THE TERMS OF THE COUNTY ORDINANCE.~~

20 (E) EACH FISCAL YEAR, THE COUNTY COMMISSIONERS SHALL ENCUMBER AT
21 LEAST ~~\$1,800,000 OF FEDERAL, STATE, OR~~ \$1,000,000 OF LOCAL FUNDS FOR
22 AGRICULTURAL LAND PRESERVATION.

23 [(d)] (F) (1) The building excise tax does not apply to construction intended
24 to be actively used for farm or agricultural use so long as the construction continues
25 to be actively used for farm or agricultural use.

26 (2) The County Commissioners may provide for additional exemptions to
27 the building excise tax.

28 [(e) A municipal corporation within Washington County shall assist the County
29 Commissioners in the collection of the building excise tax within the municipal
30 corporation by:

31 (1) collecting and remitting the tax to the county; or

32 (2) requiring the tax to be paid to the County Commissioners in
33 accordance with the terms of the county ordinance.]

34 (G) (1) (I) THE COUNTY COMMISSIONERS BY ORDINANCE SHALL GRANT A
35 BUILDING EXCISE TAX CREDIT AGAINST THE WASHINGTON COUNTY BUILDING

1 EXCISE TAX IMPOSED ON SINGLE-FAMILY RESIDENTIAL UNITS AND MULTIFAMILY
2 RESIDENTIAL UNITS THAT ARE DEVELOPED AS WORKFORCE HOUSING.

3 (II) THE COUNTY COMMISSIONERS BY ORDINANCE SHALL DEFINE
4 WORKFORCE HOUSING BASED ON THE AVERAGE FAMILY MEDIAN INCOME IN
5 WASHINGTON COUNTY.

6 (2) THE COUNTY COMMISSIONERS SHALL PROVIDE, BY LAW, FOR:

7 (I) THE AMOUNT AND DURATION OF THE BUILDING EXCISE TAX
8 CREDIT UNDER THIS SECTION; AND

9 (II) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THE
10 BUILDING EXCISE TAX CREDIT UNDER THIS SUBSECTION.

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

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

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

23 ~~(H) (1) THE COUNTY COMMISSIONERS SHALL ESTABLISH AN ADVISORY~~
24 ~~SCHOOL CONSTRUCTION REVIEW COMMITTEE.~~

25 ~~(2) BY SEPTEMBER 1 OF EACH YEAR, THE SCHOOL CONSTRUCTION~~
26 ~~REVIEW COMMITTEE SHALL REVIEW ANY CAPITAL REQUEST OR SCHOOL PROJECT~~
27 ~~SUBMITTED BY THE WASHINGTON COUNTY SCHOOL BOARD FOR THE SCHOOL YEAR~~
28 ~~BEGINNING IN THAT YEAR AND MAKE RECOMMENDATIONS TO THE COUNTY~~
29 ~~COMMISSIONERS.~~

30 ~~(H)~~ (H) (1) ON OR BEFORE SEPTEMBER 30 OF EACH YEAR, EACH
31 MUNICIPAL CORPORATION THAT RETAINS REVENUES UNDER SUBSECTION (D)(2) OF
32 THIS SECTION SHALL REPORT ANNUALLY TO THE COUNTY COMMISSIONERS:

33 (I) THE AMOUNT OF REVENUES THE MUNICIPAL CORPORATION
34 RECEIVED AND THE NUMBER OF SINGLE-FAMILY RESIDENTIAL UNITS AND
35 MULTIFAMILY RESIDENTIAL UNITS THAT GENERATED THESE REVENUES;

36 (II) THE AMOUNT OF REVENUES REMITTED TO THE COUNTY
37 COMMISSIONERS AND THE AMOUNT RETAINED BY THE MUNICIPAL CORPORATION;
38 AND

1 (III) A DETAILED ACCOUNTING OF HOW THE REVENUES THAT WERE
 2 RETAINED BY THE MUNICIPAL CORPORATION WERE DISTRIBUTED AMONG THE
 3 ACCEPTABLE USES SPECIFIED IN SUBSECTION (D)(2)(III) OF THIS SECTION AND THE
 4 SPECIFIC PROJECTS FOR WHICH THE REVENUES WERE USED.

5 (2) THE REPORT PREPARED BY EACH MUNICIPAL CORPORATION SHALL
 6 BE BASED ON THE FISCAL YEAR ENDING ON JUNE 30 OF THE YEAR THE REPORT IS
 7 SUBMITTED.

8 ~~(H)~~ (I) (1) ON OR BEFORE DECEMBER 31 OF EACH YEAR, THE COUNTY
 9 COMMISSIONERS SHALL:

10 (I) REPORT TO THE MEMBERS OF THE WASHINGTON COUNTY
 11 LEGISLATIVE DELEGATION:

12 1. THE AMOUNT OF REVENUES BY SCHOOL DISTRICT THAT
 13 THE COUNTY COMMISSIONERS RECEIVED FROM NONRESIDENTIAL BUILDING TYPES,
 14 SINGLE-FAMILY RESIDENTIAL UNITS, AND MULTIFAMILY RESIDENTIAL UNITS, AND
 15 THE NUMBER AND TYPE OF UNITS THAT GENERATED THESE REVENUES; AND

16 2. A DETAILED ACCOUNTING OF HOW THE REVENUES WERE
 17 DISTRIBUTED AMONG THE ACCEPTABLE USES SPECIFIED IN SUBSECTION (C) OF
 18 THIS SECTION AND THE SPECIFIC PROJECTS FOR WHICH THE REVENUES WERE
 19 USED; AND

20 (II) SUBMIT TO MEMBERS OF THE WASHINGTON COUNTY
 21 LEGISLATIVE DELEGATION:

22 1. THE REPORT PREPARED BY EACH MUNICIPAL
 23 CORPORATION UNDER SUBSECTION (H) OF THIS SECTION; AND

24 2. A REPORT ON THE STATUS OF THE BUILDING EXCISE TAX
 25 CREDIT PROVIDED UNDER SUBSECTION (F) OF THIS SECTION.

26 (2) THE REPORTS PREPARED BY THE COUNTY COMMISSIONERS SHALL
 27 BE BASED ON THE FISCAL YEAR ENDING ON JUNE 30 OF THE YEAR THE REPORTS ARE
 28 SUBMITTED.

29 SECTION 2. AND BE IT FURTHER ENACTED, That the Washington County
 30 Board of County Commissioners shall adopt a transition policy necessary to
 31 implement the provisions of this Act on or before October 1, 2005.

32 SECTION 3. AND BE IT FURTHER ENACTED, That:

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

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

1 (3) "Committee" means the Advisory School Design Review Committee
2 established by the County Commissioners.

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

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

7 (c) The Committee shall:

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

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

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

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

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

24 (g) The Washington County Board of County Commissioners shall have the
25 responsibility of determining whether a capital improvement project may proceed to
26 the bidding document stage.

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

29 SECTION 4. AND BE IT FURTHER ENACTED, That:

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

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

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

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

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

3 (i) tax credits;

4 (ii) in-fill development;

5 (iii) inclusionary zoning;

6 (iv) moderately priced dwelling units;

7 (v) bonus density for workforce housing;

8 (vi) tiered tax rates;

9 (vii) tax rebates; and

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

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

14 (i) maintaining the constant yield rate;

15 (ii) placing a cap on property assessments;

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

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

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

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

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

30 SECTION 5. AND BE IT FURTHER ENACTED, That:

31 (a) If before July 1, 2006, the Board of County Commissioners for Washington
32 County enacts or amends a building excise tax credit for the Washington County
33 building excise tax, the Board of County Commissioners may provide a refund, as

1 provided in subsection (b) of this section, to any individual who on or after July 1,
2 2005 and before the date the building excise tax credit is enacted or amended
3 constructs workforce housing within Washington County.

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

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

17 (c) Any refund that the Board of County Commissioners for Washington
18 County makes under subsection (b) of this section shall be made on or before June 30,
19 2006.

20 SECTION 3- 6. AND BE IT FURTHER ENACTED, That this Act shall take
21 effect July 1, 2005. Section 3 shall remain effective for a period of 6 years and, at the
22 end of June 30, 2011, with no further action required by the General Assembly, this
23 Act shall be abrogated and of no further force and effect. Section 5 shall remain
24 effective for a period of 1 year and, at the end of June 30, 2006, with no further action
25 required by the General Assembly, this Act shall be abrogated and of no further force
26 and effect.