

Article 22 - Washington County

2-701.

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

(i) Types of building construction subject to the building excise tax; and

(ii) Tax rates.

(2) (i) ~~For nonresidential RETAIL building types, the~~ ~~THE~~ County Commissioners may impose a building excise tax not to exceed ~~\$5~~ \$4 per square foot.

(II) FOR NONRESIDENTIAL NONRETAIL BUILDING TYPES, THE COUNTY COMMISSIONERS MAY IMPOSE A BUILDING EXCISE TAX NOT TO EXCEED \$1.50 PER SQUARE FOOT.

~~(iii)~~ (3) The County Commissioners may impose different rates [or waive the building excise tax] for different [nonresidential] building types and uses.

~~(2)~~ (4) ~~Except as provided in paragraph (5) of this subsection, for single-family residential units, the County Commissioners may impose a building excise tax not to exceed \$13,000 per unit~~ \$4.50 PER SQUARE FOOT.

~~(4) Except as provided in paragraph (5) of this subsection, for multifamily residential units, the County Commissioners may impose a building excise tax rate not to exceed \$15,500 per unit.~~

(5)† (i) ~~This~~ FOR ANY FISCAL YEAR, THIS paragraph applies to the development of a single subdivision ~~that has more than 25 residential units~~ WHERE THE WASHINGTON COUNTY DEPARTMENT OF PERMITS AND INSPECTIONS HAS ISSUED MORE THAN 25 BUILDING PERMITS FOR NEW RESIDENTIAL UNITS IN THAT FISCAL YEAR.

(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)] ~~(2)~~ (4) of this subsection, if the development of the subdivision: