

Article 22 - Washington County

2-701.

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

(2) The County Commissioners may collect a building excise tax on building construction within Washington County prior to the date an initial building permit is issued for that building construction.

(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 building types, the County Commissioners may impose a building excise tax not to exceed \$5 per square foot.

(ii) The County Commissioners may impose different rates or waive the building excise tax for different nonresidential building types and uses.

~~(III) FOR NONRESIDENTIAL ADDITION CONSTRUCTION, THE BUILDING EXCISE TAX SHALL APPLY ONLY TO THAT PORTION OF THE NONRESIDENTIAL ADDITION CONSTRUCTION THAT EXCEEDS THE GROSS SQUARE FOOTAGE OF THE NONRESIDENTIAL BUILDING AFTER THE ADDITION CONSTRUCTION IN EXCESS OF TWICE THE GROSS SQUARE FOOTAGE OF THE NONRESIDENTIAL BUILDING PRIOR TO THE BEGINNING OF CONSTRUCTION FOR WHICH A BUILDING PERMIT HAS BEEN ISSUED.~~

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

(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 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;