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.

(f) (1) The building excise tax does not apply to construction intended to be actively used for farm or agricultural use so long as the construction continues to be actively used for farm or agricultural use.

(2) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE BUILDING EXCISE TAX DOES NOT APPLY TO THE FIRST 50,000 SQUARE FEET OF NONRESIDENTIAL ADDITION CONSTRUCTION.

(II) THE EXEMPTION UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH MAY NOT APPLY MORE THAN ONCE TO THE SAME BUILDING IN ANY 5-YEAR PERIOD.

~~(2)~~ *(3)* The County Commissioners may provide for additional exemptions to the building excise tax, INCLUDING INDIVIDUAL EXEMPTIONS FOR SPECIFIC CONSTRUCTION PROJECTS ON REQUEST.

(i) (1) On or before December 31 of each year, the County Commissioners shall:

(i) report to the members of the Washington County legislative delegation:

1. the amount of revenues by school district that the County Commissioners received from nonresidential building types, single-family residential units, and multifamily residential units, and the number and type of units that generated these revenues; [and]

2. a detailed accounting of how the revenues were distributed among the acceptable uses specified in subsection (c) of this section and the specific projects for which the revenues were used; and

3. THE TOTAL NUMBER OF REQUESTS FOR INDIVIDUAL EXEMPTIONS FROM THE BUILDING EXCISE TAX UNDER SUBSECTION (F)(2) OF THIS SECTION, THE NUMBER OF EXEMPTION REQUESTS DENIED, AND FOR EACH PROJECT FOR WHICH AN INDIVIDUAL EXEMPTION IS GRANTED, THE NAME OF THE OWNER OR DEVELOPER OF THE PROJECT AND THE NAME, ADDRESS, AND DESCRIPTION OF THE PROJECT; AND

(ii) submit to members of the Washington County legislative delegation:

1. the report prepared by each municipal corporation under subsection (h) of this section; and

2. a report on the status of the building excise tax credit provided under subsection (f) of this section.