building excise tax on certain construction; authorizing the Washington County Board of County Commissioners to set a building excise tax rate that exceeds certain limitations under certain circumstances; providing that certain revenues that are deposited in a special fund may be used in future fiscal years; providing that certain revenues from the Washington County building excise tax may only be used for certain purposes; requiring certain municipal corporations in Washington County to assist the county in the collection of the Washington County building excise tax within the municipal corporations; authorizing certain municipal corporations in Washington County to retain certain revenues from the Washington County building excise tax; requiring that certain municipal corporations in Washington County deposit certain revenues in a special fund to be used for certain purposes; requiring the Washington County Board of County Commissioners to encumber certain funds for certain purposes during each fiscal year; requiring the Washington County Board of County Commissioners to grant a building excise tax credit against the Washington County building excise tax imposed on certain residential units; requiring the Washington County Board of County Commissioners to define a certain term by ordinance; requiring the Washington County Board of County Commissioners to set the amount and duration of a building excise tax credit; 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; requiring the Washington County Board of County Commissioners to establish an advisory School Construction Review Committee; requiring the members of the advisory School Construction Review Committee to review certain information and make certain recommendations to the Washington County Board of County Commissioners; requiring certain municipal corporations to report certain information by a certain date to the Washington County Board of County Commissioners; requiring the Washington County Board of County Commissioners to report certain information by a certain date to the Washington County legislative delegation; requiring the Washington County Board of County Commissioners to adopt a certain plan by a certain date; 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 is 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