

Article 14 - Howard County

[Subtitle 11. Development Impact Fees]

[16.1100.

By ordinance enacted by the County Council and subject to any applicable express prohibition in the County Charter, the County may fix, impose, and collect development impact fees for financing, in whole or in part, the capital costs of additional or expanded public works, improvements, and facilities required to accommodate new construction or development.]

SUBTITLE 11. BUILDING EXCISE TAX

20.1100.

(A) (1) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE COUNTY MAY IMPOSE, BY ORDINANCE, A BUILDING EXCISE TAX FOR FINANCING ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES THAT ARE INCLUDED IN THE COUNTY'S CAPITAL BUDGET. PUBLIC ROAD FACILITIES INCLUDE BRIDGES, INTERSECTION IMPROVEMENTS, AND NEW ROAD CONSTRUCTION AND ROAD IMPROVEMENTS.

(2) THE COUNTY ORDINANCE SHALL SPECIFY THE TYPE OF CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

(3) THE COUNTY MAY IMPOSE A BUILDING EXCISE TAX ONLY AFTER THE COUNTY ADOPTS AN ADEQUATE FACILITIES PLAN.

(B) (1) THE COUNTY DIRECTOR OF FINANCE SHALL DEPOSIT BUILDING EXCISE TAXES IN AN ACCOUNT KNOWN AS THE "DEVELOPMENT ROAD IMPROVEMENT FUND".

(2) MONEY IN THE DEVELOPMENT ROAD IMPROVEMENT FUND MAY BE USED ONLY TO PAY FOR CAPITAL PROJECTS OR INDEBTEDNESS INCURRED FOR CAPITAL PROJECTS FOR ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES.

(3) THE COUNTY COUNCIL MAY NOT APPROPRIATE FROM THE DEVELOPMENT ROAD IMPROVEMENT FUND IN ANY FISCAL YEAR MORE THAN 50% OF THE TOTAL AMOUNT APPROPRIATED FROM OTHER COUNTY SOURCES FOR THAT FISCAL YEAR FOR ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES.

(C) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE COUNTY COUNCIL MAY INCREASE THE BUILDING EXCISE TAX.

(2) THE PERCENTAGE OF THE INCREASE IN THE BUILDING EXCISE TAX SINCE THE MONTH AND YEAR WHEN THE BUILDING EXCISE TAX IS FIRST ENACTED MAY NOT EXCEED THE PERCENTAGE OF THE INCREASE IN THE ENR CONSTRUCTION COST INDEX FOR THE BALTIMORE