

1. Is in a school district where a school is at or above [85%] 90% of the state rated school capacity;
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.

[(b-1) For fiscal year 2008 only:

(1) The limitations on the building excise tax under subsections (b)(2), (3), (4), and (5) of this section do not apply; and

(2) Any excise tax imposed by the County Commissioners:

(i) May be based on the square footage of construction; and

(ii) May be imposed based on increasing graduated rates for increased square footage of construction.]

(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.

(3) The County Commissioners may provide for additional exemptions to the building excise tax, including individual exemptions for specific construction projects on request.]

[(g) (1) (i) The County Commissioners by ordinance shall grant a building excise tax credit against the Washington County building excise tax imposed on single-family residential units and multifamily residential units that are developed as workforce housing.

(ii) The County Commissioners by ordinance shall define workforce housing based on the average family median income in Washington County.