Expedited Bill No. 32-17
Concerning: Taxation – Development Impact Tax for Transportation and Public School Improvements – Definitions – Senior Residential
Revised: December 7, 2017 Draft No. 10
Introduced: October 31, 2017
Enacted: February 6, 2018
Executive: February 15, 2018
Effective: June 22, 2017
Sunset Date: None
Ch. 1, Laws of Mont. Co. 2018

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Councilmember Floreen
Co-Sponsors: Councilmembers Katz, Rice, and Berliner

AN EXPEDITED ACT to:

(1) replace the multifamily-senior residential category used to impose the development impact tax for transportation and public school improvements with a senior residential category;
(2) define senior residential; and
(3) generally amend the law governing the categories of residential dwelling units used to impose the development impact tax for transportation and public school improvements.

By amending
Montgomery County Code
Chapter 52, Taxation
Section 52-39

Boldface	*Heading or defined term.*
Underlining	*Added to existing law by original bill.*
[Single boldface brackets**]**	*Deleted from existing law by original bill.*
Double underlining	*Added by amendment.*
[[Double boldface brackets**]]**	*Deleted from existing law or the bill by amendment.*
* * *	*Existing law unaffected by bill.*

The County Council for Montgomery County, Maryland approves the following Act:

Sec. 1. Section 52-39 is amended as follows:

52-39. Definitions.

In this Article the following terms have the following meanings:

* * *

Property owner means any person, group of persons, firm, corporation, or other entity with a proprietary interest in the land on which a building permit has been requested.

Residential means the use of a building as a dwelling unit.

(1) *Single-family detached residential* includes detached single-family dwelling units.

(2) *Single-family attached residential* includes townhouses, duplexes and other attached single-family dwelling units.

(3) *Multifamily residential* includes:

(A) garden apartments;

(B) mid-rise and high-rise dwelling unit structures; and

(C) mobile homes.

(4) **[***Multifamily-senior***]** <u>*Senior*</u> *residential* means:

(A) **[**multifamily housing and related facilities for elderly or handicapped persons, as defined in Section 59-1.4.2, with occupancy restricted as provided in Section 59-3.3.2.C**]** <u>a residential care facility as defined in Section 59.3.3.2.E used solely for housing seniors or persons with a disability</u>;

(B) **[**multifamily housing**]** <u>dwelling</u> units located in the age-restricted section of a planned retirement community, as defined in Section **[**59-8.3.5**]** <u>59.8.3.5</u>; **[**and**]**

(C) **[**a domiciliary care home, as defined in Section 59-1.4.2 and subject to Section 59-3.3.2.E, which consists of separate

assisted living units**]** an independent living facility for seniors or persons with a disability as defined in Section 59.3.3.2.C; and

(D) any household living unit constructed under Section 59.3.3.1 that is restricted by a covenant running with the land for housing persons who are 55 years of age or older.

(5) *High-rise residential* includes any dwelling unit located in a multifamily residential or mixed use building that is taller than 4 stories, and any 1-bedroom garden apartment.

Use and occupancy permit means a use and occupancy permit issued by the Department of Permitting Services under Chapter 8.

* * *

Sec. 2. Effective Date.

The Council declares that this legislation is necessary for the immediate protection of the public interest. This Act takes effect on June 22, 2017. The amendments in Section 1 must apply to development impact tax for public school improvements paid on or after June 22, 2017. The development impact tax rate for public school improvements imposed for a senior residential development, as defined in Section 1, payable between June 22, 2017 and July 1, 2017, must be $0.

Approved:

2-7-18

Hans D. Riemer, President, County Council — Date

Approved:

Feb 15, 2018

Isiah Leggett, County Executive — Date

This is a correct copy of Council action.

2/21/18

Megan Davey Limarzi, Esq., Clerk of the Council — Date