

Bill No. 8-15
Concerning: Taxation - Development
Impact Tax - Exemptions
Revised: 6-25-15 Draft No. 2
Introduced: February 3, 2015
Enacted: July 14, 2015
Executive: July 23, 2015
Effective: October 22, 2015
Sunset Date: None
Ch. 37, Laws of Mont. Co. 2015

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Council Vice-President Floreen;
Co-Sponsors Councilmembers Riemer, Rice, Katz and Navarro

AN ACT to:

- (1) exempt certain housing units from certain development impact taxes; and
- (2) generally amend the law governing development impact taxes.

By amending

Montgomery County Code
Chapter 52, Taxation
Sections 52-49 and 52-89

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

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

Section 1. Sections 52-49 and 52-89 are amended as follows:

52-49. Imposition and applicability of development impact taxes.

* * *

(g) A development impact tax must not be imposed on:

(1) any Moderately Priced Dwelling Unit built under Chapter 25A or any similar program enacted by either Gaithersburg or Rockville;

(2) any other dwelling unit built under a government regulation or binding agreement that limits for at least 15 years the price or rent charged for the unit in order to make the unit affordable to households earning less than 60% of the area median income, adjusted for family size;

(3) any Personal Living Quarters unit built under Sec. 59-A-6.15, which meets the price or rent eligibility standards for a moderately priced dwelling unit under Chapter 25A;

(4) any dwelling unit in an Opportunity Housing Project built under Sections 56-28 through 56-32, which meets the price or rent eligibility standards for a moderately priced dwelling unit under Chapter 25A;

(5) any non-exempt [[rental]] dwelling unit in a development in which at least 25% of the dwelling units are exempt under paragraph (1), (2), (3), or (4), or any combination of them [[, if:

(A) the development is not located on publicly-owned land or land that was publicly-owned when the development was proposed; and]]

[[B) the development has not received other benefits under Chapter 59 because the development includes more than the minimum required affordable housing]]]; and

78

79 *Approved:*

80

George Leventhal

7/16/15

George Leventhal, President, County Council

Date

81

Approved:

82

Isiah Leggett

July 23, 2015

Isiah Leggett, County Executive

Date

83

This is a correct copy of Council action.

84

Linda M. Lauer

July 24, 2015

Linda M. Lauer, Clerk of the Council

Date