

FILED

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CIRCUIT COURT  
DORCHESTER COUNTY

COUNTY COUNCIL

OF

DORCHESTER COUNTY, MARYLAND

2010 Legislative Session  
Legislative Day 12, 2010

Introduced By: County Council

BILL NO. 2010-18

An Act of the County Council of Dorchester County, Maryland for the purpose of clarifying the applicability of the building excise tax to additional construction of residential and nonresidential structures in Dorchester County, Maryland by amending Chapter 144 (Taxation), Article X (Building Excise Tax), Section 144-30 (Definitions) to modify the term "addition construction" and add the term "dwelling unit".

Introduced, read first time, ordered posted on official bulletin board of the County Office Building, 501 Court Lane, Cambridge, Maryland, 21613.

Ordered publication for once a week for two (2) consecutive weeks, and public hearing scheduled on Tuesday, October 5, 2010, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 6:20 P.M.

By order:

  
Jane Baynard, County Manager

COUNTY COUNCIL  
OF  
DORCHESTER COUNTY

BILL NO. 2010-18

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND FOR THE PURPOSE OF CLARIFYING THE APPLICABILITY OF THE BUILDING EXCISE TAX TO ADDITIONAL CONSTRUCTION OF RESIDENTIAL AND NONRESIDENTIAL STRUCTURES IN DORCHESTER COUNTY, MARYLAND BY AMENDING CHAPTER 144 (TAXATION), ARTICLE X (BUILDING EXCISE TAX), SECTION 144-30 (DEFINITIONS) TO MODIFY THE TERM "ADDITION CONSTRUCTION" AND ADD THE TERM "DWELLING UNIT".

WHEREAS, it is the desire of the County Council to clarify when the building excise tax is applicable to any building construction, rehabilitation and renovation for residential and nonresidential structures; and

SECTION 1. NOW THEREFORE, BE IT ENACTED AND ORDAINED BY THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND, in Legislative Session, that Chapter 144 (Taxation), Article X (Building Excise Tax), Section 144-30 (Definitions) of the Code of Dorchester County is hereby amended as follows, to amend the term "Addition Construction" and to add the term "Dwelling Unit" with new language shown in bold and underlined.

TAXATION  
CHAPTER 144  
ARTICLE X  
BUILDING EXCISE TAX

§ 144-30. **Definitions.**

Words and phrases used in this Article shall have their usual meaning, unless otherwise defined in this section.

ADDITION CONSTRUCTION - The construction, **rehabilitation, renovation or alteration** of an addition to a building or structure where the work requires a Dorchester County or municipality building permit and where the addition either:

- A. For a residential structure, increases the number of dwelling units intended for occupancy **of an existing structure, or converting a nonresidential structure to a residential structure;** or

- B. For a nonresidential structure, increases the number of gross square feet on the property and is intended occupancy.

APPLICANT - Any individual, firm, partnership, corporation, association, society, trust or other legal entity which files an application with the County or with any municipality for a building permit/zoning certificate.

CAPITAL IMPROVEMENT - Any public facility acquisition, architectural, engineering or site design, site development, equipment, facilities or other construction activity and associated costs related to schools, public safety communication systems and the sheriff's office. "Capital improvement" includes sheriff's office vehicles and equipment.

**DWELLING UNIT – A single unit providing complete, independent living facilities for at least one person, including permanent provisions for sanitation, cooking, eating, sleeping and other activities routinely associated with daily life. Dwelling unit includes a living quarters for a domestic or other employee or tenant, an in-law or accessory apartment, a guest house or a caretaker residence. A dwelling unit shall be located in a structure containing a minimum gross floor area of six hundred square feet.**

NEW CONSTRUCTION - Construction of a building or structure which requires a Dorchester County or municipality building permit. For a residential structure where the building replaces an existing residential building, "new construction" does not include replacement of a building due to casualty, loss or demolition within three years of that casualty, loss or demolition, or replacement of a mobile home on a site. For a nonresidential structure where the building replaces an existing building, new construction does not include replacement of a building ready for occupancy except to the extent that the gross square footage of the replacement building exceeds the gross square footage of the building being replaced.

OCCUPANCY - Designed for human occupancy in which individuals may live, work, or congregate for amusement, educational or similar purposes and which is equipped with means of egress, light and ventilation facilities.

RESIDENTIAL - A building which contains one or more dwelling units, including boardinghouses but not including transient accommodations such as hotels, country inns, bed and breakfast inns, camping trailers or recreational vehicles (RVs). "Residential" includes all areas that are contained within a residential building such as attached garages or home occupations, but does not include nonresidential uses in mixed-use structures. "Residential" does not include detached accessory buildings such as detached garages or sheds which do not contain any living quarters.

**SECTION TWO:** NOW THEREFORE, BE IT FURTHER ORDAINED AND ENACTED BY THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND, that this Bill shall be known as Bill No. 2010- 18 of Dorchester County, Maryland and shall take effect sixty (60) days after its final passage.

PASSED this 5th day of October, 2010.

ATTEST:

COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND

BY: Jane Baynard  
Jane Baynard, County Manager

BY: Jay L. Newcomb  
Jay L. Newcomb, President

APPROVED this 5th day of October, 2010.

ATTEST:

COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND

BY: Jane Baynard  
Jane Baynard, County Manager

BY: Jay L. Newcomb  
Jay L. Newcomb, President

Nichols - yes  
Newcomb - yes  
Elzey - yes  
Price - no  
Travers - no

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