

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Bill No. 86-2021**

Introduced: November 1, 2021

Auditors: Owen Clark and Rebecca Gold

---

Fiscal Impact:

We do not anticipate any fiscal impact as a result of this legislation. This legislation is revising the County Code to be in alignment with the County's current practice of collecting building excise taxes, school facilities surcharges, and fees-in-lieu.

Purpose:

The purpose of Council Bill 86-2021 is to codify the County's current practice of collecting certain fees at the time a building permit is issued. The passage of the bill will align the payment dates of the fee-in-lieu for Modern Income Housing Units (MIHUs) and the building excise tax to be consistent with the payment date of the school facilities surcharge.

Other Comments:

The Department of Inspections, Licenses and Permits (DILP) is responsible for collection of the building excise tax, school facilities surcharge, and fee-in-lieu for MIHUs. According to the Director of DILP, it has been the department's long-standing practice to collect all three fees at the time a building permit is issued. As currently written, the County Code has these fees paid separately at different times:

- The school facilities surcharge is paid at the time of building permit issuance, according to Sec. 20.142(d)(1).
- The building excise tax is paid at the time the building permit is paid for, according to Sec. 20.505(a).
- The per-unit MIHU fee-in-lieu is paid when the building permit application is submitted, according to Sec. 13.402C(e)(6).