

ATTACHMENT 9

BILL No. 37-16

- 421 (1) new public elementary or secondary school;
- 422 (2) addition to an existing public elementary or secondary school that
- 423 adds one or more teaching stations; [or] or
- 424 (3) modernization of an existing public elementary or secondary
- 425 school to the extent that the modernization adds one or more
- 426 teaching stations[; or
- 427 (4) acquisition of land for a public elementary or secondary school]].
- 428 [(e) Any funds collected for the acquisition of land must be placed in the
- 429 MCPS Advance Land Acquisition Revolving Fund (ALARF), to be used
- 430 for the purchase of property for new public schools.]

52-58. Credits.

- 431 (a) Section 52-47 does not apply to the tax under this Article. A property
- 432 owner must receive a credit for constructing or contributing to an
- 433 improvement of the type listed in Section 52-56(d), including costs of site
- 434 preparation. [A credit must not be allowed for the cost of any land
- 435 dedicated for school use, including any land on which the property owner
- 436 constructs a school] A property owner may receive credit for land
- 437 dedicated for a school site, if:
- 438 (1) the density calculated for the dedication area is excluded from the
- 439 density calculation for the development site; and
- 440 (2) the Montgomery County School Board agrees to the site
- 441 dedication.
- 442 (b) If the property owner elects to make a qualified improvement or
- 443 dedication, the owner must enter into an agreement with the Director of
- 444 Permitting Services, or receive a development approval based on making
- 445 the improvement, before any building permit is issued. The agreement
- 446 or development approval must contain:
- 447

- 448 (1) the estimated cost of the improvement or the fair market value of
- 449 the dedicated land, if known then;
- 450 (2) the dates or triggering actions to start and, if known then, finish the
- 451 improvement or land transfer; [.]
- 452 (3) a requirement that the property owner complete the improvement
- 453 according to Montgomery County Public Schools standards; [.]
- 454 and
- 455 (4) such other terms and conditions as MCPS finds necessary.

456 (c) MCPS must:

- 457 (1) review the improvement plan or dedication; [.]
- 458 (2) verify costs or land value and time schedules; [.]
- 459 (3) determine whether the improvement is a public school
- 460 improvement of the type listed in Section 52-56(d) or meets the
- 461 dedication requirements in subsection (a); [.]
- 462 (4) determine the amount of the credit for the improvement or
- 463 dedication; [.] and
- 464 (5) certify the amount of the credit to the Department of Permitting
- 465 Services before that Department or a municipality issues any
- 466 building permit.

* * *

- 468 (e) (1) A property owner must receive a credit for constructing or
- 469 contributing to the cost of building a new single family residence
- 470 that meets Level I Accessibility Standards, as defined in Section
- 471 52-107(a).
- 472 (2) The credit allowed under this Section must be as follows: