

March 29, 2001

H 864. MODIFY ORANGE IMPACT FEE. TO MODIFY THE ORANGE COUNTY IMPACT FEES.

Repeals current statutes relating to Orange County impact fee and replaces them with the following provisions. Authorizes board of comm'rs to levy a tax on impact of land development (defined to include construction of most dwelling units and commercial buildings and initial location of manufactured homes). Tax rate per square foot must be established annually at time county's annual budget is adopted. Different tax rates may be established for different types of dwelling units and different types of commercial buildings. Purpose of tax is to partially offset cost of constructing new school capital facilities or replacing, expanding, or improving existing school capital facilities necessitated by new growth within county. Tax proceeds must be deposited in county's capital reserve of funds established under GS Ch. 159, Art. 3, Part 2. Person responsible for impact of land development must pay tax on or before date occupancy permit is issued or date of occupancy. Taxes are delinquent 60 days thereafter and may be collected by civil action or pursuant to GS 153A-147 or 160A-207. Requires disclosure of impact tax in documents related to sale of real property involving new construction.

Intro. by Insko and Hackney.

Ref. to Rules	ORANGE
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