

March 22, 2001

**S 658. ORANGE IMPACT TAX.** *TO AUTHORIZE ORANGE COUNTY TO LEVY AN IMPACT TAX.* Allows Orange County to adopt an ordinance levying a tax on the impact of land development within the county. Ordinance may not be adopted as long as 1987 and 1991 ordinances relating to impact fees to provide for capital improvements to public schools in the county remain in effect. Land development defined to include construction of any dwelling unit or any commercial building for which a building permit is issued after effective date of act, conversion of a building that adds new dwelling units or creates new commercial building enclosed floor space, and the initial location of a manufactured home or dwelling or commercial structure within the county. Net proceeds generated from the tax to be used only for capital improvements projects related to the public schools. Orange County shall establish tax rate annually at the time its budget is adopted. Different tax rates may be applied to different types of development.

**Intro. by Kinnaird and Lee.**

Ref. to Finance	ORANGE
-----------------	--------