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by this Article bears a reasonable relationship to the need for the additional services improvements created by the construction of new residential dwelling units which will pay the tax.

- (c) The purpose of the development excise tax is to impose an excise tax on construction of new residential dwelling units within the Town as set forth in this Article. The intent of this Article is to impose an excise tax on construction of new dwelling units, because of the greater impact on the provision of Town services caused by new residential development.
- (d) The development excise tax is not an ad valorem tax on real property.
- (e) The development excise tax shall apply regardless of the value of the property developed.

(Ord. 2000-4 §1)

**Sec. 1-13-2. Definitions.**

As used in this Article, the following terms shall have the meanings indicated:

Building permit means an official document or certification which is issued by the Building Official and which authorizes the construction, alteration, enlargement, conversion, reconstruction, remodeling, rehabilitation, erection, demolition, moving or repair of a building or structure and will require the issuance of a certificate of occupancy.

Certificate of occupancy means an official document or certification which is issued by the Building Official and which authorizes the occupancy, temporary or otherwise, of a building or structure.

Dwelling unit shall have the meaning set forth at Section 4-2-1 of this Code.

Usable space means the floor area enclosed within a building. The floor area shall be determined from the plans and specifications submitted to the Building Official as a part of the application for a building permit, and shall include living spaces, storage, basements, restrooms, hallways, garages (attached or unattached if related to the dwelling) and similar spaces, as measured from the outside dimensions.

(Ord. 2000-4 §1)

**Sec. 1-13-3. Residential development excise tax.**

- (a) There is hereby levied and imposed on all construction of new residential dwelling units within the Town a development excise tax, in the following amount: two dollars (\$2.00) per square foot of usable space.
- (b) Limitations. This tax shall apply only to construction of new residential dwelling units, and not in any enlargement or remodeling of existing units including unattached garages.

(Ord. 2000-4 §1)

**Sec. 1-13-4. Procedure.**

- (a) Any person who submits a valid application for a building permit for any new residential dwelling unit with the Town shall pay the applicable development excise tax. Such tax shall be paid at the time a valid application for a building permit is accepted by the Town. An application shall be considered valid if, in the reasonable judgment of the Public Works Director, necessary infrastructure (including,

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at a minimum, permitted and usable vehicular access and water supply) is available to serve the subject property.

- (b) The development excise tax shall be due and collectable on one (1) occasion only.
- (c) The Building Official shall not issue a building permit unless and until the applicable development excise tax has been paid in full to the Town.

(Ord. 2000-4 §1)

**Sec. 1-13-5. Development excise tax fund.**

- (a) There is hereby established a development excise tax fund into which shall be deposited all revenue collected by the Town from payments of the development excise tax set forth in this Article.
- (b) Revenue from the development excise tax may be expended for the following purposes only:
  - (1) Street operations and capital improvements for major streets necessary to meet the health, safety and welfare of the Town, which includes, but is not limited to, expansion of the Town's street network and capital equipment;
  - (2) The provision of law enforcement services, including facilities and growth-related capital improvements related thereto;
  - (3) Growth-related capital improvements;
  - (4) Cost accounting, management and administration of the development excise tax fund.

(Ord. 2000-4 §1)

**Sec. 1-13-6. Effective date of tax.**

The tax levied by this Article shall take effect upon approval of the referred ballot question pertaining thereto at the April 4, 2000 municipal election, and not otherwise.

(Ord. 2000-4 §1)

**ARTICLE XIV Electronic Mail: Records Management and Use**

[Sec. 1-14-1. Purpose, intent and scope.](#)

[Sec. 1-14-2. Definitions.](#)

[Sec. 1-14-3. Records management of electronic mail.](#)

[Sec. 1-14-4. Ownership of e-mail systems and equipment.](#)

[Sec. 1-14-5. Use of Town e-mail systems.](#)

[Sec. 1-14-6. Penalty.](#)