

Chapter 3.24 - RESIDENTIAL CONSTRUCTION TAX

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3.24.010 - Revenue measure.

The council declares that the fees required to be paid pursuant to the provisions of this chapter are assessed pursuant to the taxing powers of the city and solely for the purpose of producing revenue.

(Prior code § 3-3.301)

3.24.020 - Purpose.

- A. The continued increase in the development of dwelling units in the city, with the attendant increase in the population of the city, has created an urgent need for the planning, acquisition, improvement and expansion of public parks, playgrounds and recreation facilities to serve the increasing population of the city and the means of providing additional revenues with which to finance such public facilities.
- B. The city further declares that the continued increase in the development of dwelling units in the city has created an increased need for additional firefighting and fire prevention vehicles, equipment, supplies and inventory to serve the increased population of the city and the means of providing additional revenues with which to finance the acquisition of the same.

(Prior code § 3-3.302)

3.24.030 - Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

"Addition" means any form of construction designed to create a new portion or part to an already existing structure, including the structures defined in this section.

"Bedroom" means any room containing a closet of a size sufficient to hold clothing, excluding therefrom one living room per dwelling with an entry closet.

"Dwelling, multiple" and "multiple dwelling" mean a building of permanent character, placed in a permanent location, which building is planned, designed or used for residential purposes for five or more families living independently of each other in independent dwelling units.

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"Dwelling, one-family" and "one-family dwelling" mean a detached building of permanent character, placed in a permanent location, which building is planned, designed or used as a residence for one family only living independently of other families or persons.

"Dwelling, two-family, three-family, four-family" and "two-family dwelling," "three-family dwelling" and "four-family dwelling" mean a building of permanent character, placed in a permanent location where a building is planned, designed or used for residential purposes for two, three or four families living independently of each other in independent dwelling units.

"Family" means one or more persons occupying a premises and living as a single housekeeping unit as distinguished from a group occupying a hotel, club or fraternity or sorority house.

"Mobilehome" means a vehicle, other than a motor vehicle, designed or used for residential purposes for carrying persons and property on its own structure and for being drawn by a motor vehicle.

"Mobilehome lot" means any area or portion of a mobilehome park designated, designed or used for the occupancy of one mobilehome on a temporary, semi-permanent or permanent basis.

"Mobilehome park" means any area or tract of land containing one or more mobilehome lots.

"Other construction" means any building, structure or construction of any type not falling within the definition of a dwelling, either one-family, two-family, three-family, four-family or multiple or mobilehome.

"Person" means any domestic or foreign corporation, firm, association, syndicate, joint stock company, partnership of any kind, joint venture club, Massachusetts business or common law trust, society or individual.

"Residential dwelling unit" means a building or a portion of a building, planned, designed or used as a residence for one family only, living independently of other families or persons and having its own bathroom and housekeeping facilities included in such unit (for example, a one-family dwelling, each unit of a two-family, three-family or four-family dwelling, each unit of a multiple dwelling and each apartment in an apartment house).

(Prior code § 3-3.303)

3.24.040 - Imposed—Rates.

A residential construction tax is imposed on the privilege of constructing any mobilehome lot or residential dwelling unit in the city. Every person to whom a permit is issued to construct any residential dwelling unit or to construct and install electrical and plumbing equipment to service a mobilehome lot in a mobilehome park and every person who seeks a building permit for any other construction or addition thereto, including additions to residential or multiple dwellings or mobilehomes, shall pay such tax to the city at the following rates:

- A. The sum of one percent of all building permit valuations for each one-family dwelling constructed;
- B. The sum of one percent of all building permit valuations for each residential dwelling unit constructed in a two-family, three-family or four-family dwelling;
- C. The sum of one percent of all building permit valuations for each residential dwelling unit containing three or more bedrooms constructed in a multiple dwelling;
- D. The sum of one percent of all building permit valuations for each residential dwelling unit containing less than three bedrooms constructed in a multiple dwelling;
- E. The sum of five hundred dollars (\$500.00) for each mobilehome, modular home or prefabricated home permanently placed in the city; and
- F. The sum of one percent of all building permit valuations for any other construction or addition.

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(Prior code § 3-3.304)

3.24.050 - Payment.

The taxes set forth in [Section 3.24.040](#) of this chapter shall be due and payable at the time the building permit or a permit to construct and install electrical and plumbing equipment to service a mobilehome lot in a mobilehome park is issued. Such taxes shall be paid to the building inspector or his or her authorized agent at the office of the building department of the city.

(Prior code § 3-3.305)

3.24.060 - Residential construction tax fund.

All of the taxes collected pursuant to the provisions of this chapter shall be placed into a special fund which is created and established for such purpose and which shall be known as the residential construction tax fund.

(Prior code § 3-3.306)

3.24.070 - Use.

Taxes collected pursuant to the provisions of this chapter shall be used and expended to the extent of one-half of all taxes collected for the acquisition, improvement and expansion of the public park, playground and recreational facilities of the city or in accordance with applicable laws for the installation and development of playground and recreational facilities having immediate public street access owned by elementary and high school districts and devoted to public school purposes. It shall be the policy of the city to expend such taxes in accordance with the parks and recreational element of the general plan of the city. The remaining one-half of all taxes collected pursuant to the provisions of this chapter shall be expended for the acquisition of additional firefighting and fire prevention vehicles, equipment, supplies and inventory and to provide for the replacement of the same as deemed necessary by the council.

(Prior code § 3-3.307)

3.24.080 - Land dedication in lieu of taxes.

At the option of the landowner and the city, land which is found by the planning commission and the council to be designated for park and recreation uses in the park and recreation element of the general plan of the city may be dedicated to the city for park purposes in lieu of the payment of all or a portion of the taxes required by this chapter otherwise due. The amount of land to be dedicated and the amount of credit to be given, if any, shall be at the sole discretion of the council.

(Prior code § 3-3.308)