To: Jon Laria
From: Rollin Stanley, Chair, Funding Work Group
Subject: Funding Work Group Interim Report

Charge of the Funding Workgroup

"The Funding Workgroup will fulfill the Commission's charge to make recommendations on the adequacy, coordination and implementation of funding mechanisms and other state assistance for planning activities and infrastructure and land preservation needs, consistent with the state economic growth, resource protection and planning policy."

Challenges

The workgroup is faced with a daunting task that runs the challenge of running in circles where cataloguing an array of funding tools, strategies, tax credits and grants across the country becomes an endless work effort. The listing of different tools to date, an attempt to document innovative funding strategies around the country, highlights the temptation to simply focus on that task.

The group huddled with commission Chair Jon Laria resulting in a new focus to concentrate on achievable results with a few of the major strategies that could be implementable in Maryland and which could produce tangible results. It was agreed that a review of current Smart Growth tools used by the State could be a valuable exercise but also runs the risk of being a major undertaking and detracting from the charge of looking at new tools.

A thorough analysis of new funding tools also could necessitate contracting with financial consultants to evaluate applicability to the Maryland situation. This may still be necessary and will be considered in the upcoming months.

The best direction is to focus on the infrastructure funding that is viewed as being a priority for the state. That might for example include funding land acquisition for industrial land, or private | public partnerships for building new transit lines. By setting priority projects, existing and potential funding strategies can be narrowed to those that address the priority needs.

Work to Date

To date two papers have been produced by the Montgomery County Planning staff for consideration by the Subgroup. In addition, three State agencies presented summaries of the various funding programs they implement to aid smart growth and these are available on the web.

1. Creative Infrastructure Funding

The first paper highlighted eight different financing tools, all currently permissible in the State. The outline described each of the tools including citing the enabling legislation. Limitations on the individual tools and how they could be packaged to leverage the available resources were discussed.

A recent example used in Montgomery County to finance the transportation infrastructure for the emerging White Flint high rise mixed use community which will include over 9,000 housing units and millions of square feet of commercial development, was highlighted. In this example, rather than use Tax Increment Financing, the property owners agreed to tax themselves through a special taxing district. The special taxing districts assess a tax on property that is collected to fund specific infrastructure improvements within the identified boundary.

The paper considered the following infrastructure tools.

- tax increment financing
- special taxing districts
- special benefits district
- excise taxes and development impact taxes
- development impact fees
- development district law
- tax exempt bond financing
- public | private partnerships

2. Listing of various infrastructure financing tools from around the country

A search of new ideas on infrastructure financing from around the country was started. The list breaks the funding mechanisms into four groups.

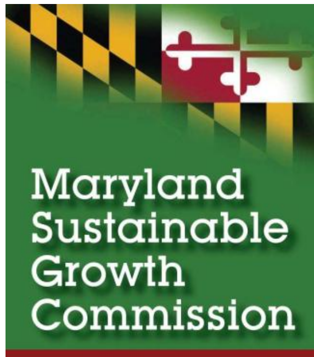
- general
- transportation
- public facilities
- sustainability

The tools are also grouped under the implementing authority level, federal, state and local government. The inventory is a good start but reflects the scope of creating a detailed listing. This task could be endless; however the intent is sound in that it could provide a catalogue of various financing tools, many of which could be implemented in the State.

Considering the magnitude of finding and selecting what tools should be listed, the focus is on identifying those elements which hold promise for Maryland and working out what is required to make these tools effective in Maryland, which means identifying legislative limits, needs.

There are many tools used in other states for example based upon the local authority for applying sales taxes. For example, in St. Louis the City applies a percent sales tax on purchases above a set limit of capital equipment by businesses in the City for products from businesses outside the city. In the first year of the tax over $10 million dollars was raised, split between providing affordable housing and health care.

Changing State law to convey powers to levy sales tax would be a major shift in tax policy and require strict regulatory measures to avoid the pitfalls of leveraging one county against another in a spiral to attract the next big tax generator. On the plus side this is the one major revenue generator in tax increment financing used in other states that is a serious limitation on the Maryland TIF policy.



Ideas for Further Research

The above tasks and subsequent discussion about the challenge of the enormity of the task, has helped to identify some major initiatives to focus on from an implementation perspective. Some examples follow.

California Senate Bill 375

This bill is intended to link land use decisions to transportation funding decisions at the state level to regional planning decisions. The goal is to accelerate coordinated development linked to broader planning perspectives, for which state funding would be available.

The bill requires Sustainable Communities Strategies to be created that are consistent with Regional Transportation Plans that consider the following considerations.

- promoting compact development
- coordinating employment and housing
- supporting transit use
- focus development in existing built areas
- building to minimum densities
- mixing housing types

The Bill streamlines processing of certain government process provided development happens in smart locations. Montgomery County has already implemented aspects of this legislation in their Growth Policy by directing fifty percent of mitigation funds for individual projects near transit, to transit, with the other fifty percent split evenly between road improvements and money returned to the developer to offset the higher costs of mitigation in “smart” locations where more traffic improvements are needed.

Tax Increment Financing

The Commission has received a lot of information on this subject. The Funding Group will review and make recommendations on how the current state legislation can be made better. For example, many states capture retail sales tax, utility taxes, etc., within their TIF areas. The retail tax really boosts the leveraging capacity of a TIF district when retail is included.

While capturing retail sales taxes is a huge leverage tool, it also creates a very competitive environment between local jurisdictions to attract the next Wal-Mart or Home Depot. The increase in sales tax is viewed as the holly grail and localities offer big incentives to attract these uses. The real revenue is not in the increased property taxes. In fact some studies show that big box retailing generates about $100 more per acre of assessed land value than single family housing. The real dollars are in the sales tax.

Super TIF's are another strategy legislated in some places that have pluses and minuses. District TIF's are a more common tool which can leverage several projects in a specified area where the revenue stream is spread out to help marginal areas share in the revenue stream. TIF's geared to transportation that capture real estate value increases along the corridor are another type of TIF that could be explored.

In the next phase TIF legislation, what taxes can be captured like State taxes and what it can be used for, will be considered in greater detail. The goal will be to finish the TIF discussion with specific recommendations.

Public | Private | Partnerships

Moving the role of public | private | partnerships to achieve more in MD offers real potential for leveraging resources. There are examples of state or locally owned land used to help spark new growth to working with property owners in assigning special taxes for transportation infrastructure. Current regulations will be reviewed to consider how they can be amended to achieve more.

The airport extension of the Red Line in Portland's light rail, opened in 2001, was a public private partnership. A corporation worked with the transit agency as well as the Port of Portland to build the line and contribute 25 percent of the cost in exchange for development rights on 120 acres owned by the Port, adjacent to the route. (Economic conditions resulted in the development rights being sold and in 2007 a retail center with an IKEA opened)

Another transit P3 relationship in the York suburb of Toronto resulted in the construction of a bus rapid transit system. There are examples of new highways being constructed through P3 agreements (Ontario, Canada). In Maryland there are some legal issues to implementing similar agreements.

Industrial Land Preservation

The need to preserve | acquire | develop industrial parcels in many locations is a challenge. Various strategies exist across the country to encourage land assembly for industrial purposes. If industrial land is a priority for the state or local governments, providing a mechanism for funding and development industrial land may be helpful.

Redevelopment authorities are a successful tool in the area of assembling land and then engaging private partnerships to develop it and create jobs.

Next Steps

The work program is focused on four areas.

- determining what our **funding priorities** are and narrowing the list to focus on achieving change in the "top" needs
- **assessment** of those state programs that focus on the top funding priorities, with some analysis on the merits of the program | funding adequacy | overlapping jurisdictions |possible changes and identifying the gaps in current programs where funding priorities may not be addressed

- inventory of **new ideas**, again with the top funding priority focus, detailing how the programs work, are implemented and how they could work in the Maryland environment
- **recommendations** applicable to improving or expanding existing programs and for implementing new programs including legislation proposals

The work program will require various State agencies to provide details on current programs, hopefully assembled over the next month. The services of a financing consultant would be helpful at the point of looking at changes to current programs and assessing the applicability of new programs to the Maryland setting. A decision on consultant services should be made by the end of September.

Work Program

The work program would build on successive steps beginning with an analysis of the current state programs | search of best practices around the state, all leading to new ideas accompanied with details of implementing needs such as legislative changes.

Task 1 - *What are the State infrastructure funding needs to achieve smart growth objectives?*

Task 1 Performance Objectives

1. Assemble a list of infrastructure needs, types of projects public dollars are needed to support.
2. Contact other Commission work groups to identify any funding priorities.
3. Prioritize and identify those to be pursued.

Task 1 Products

1. Compendium or report to document findings of Workgroup.

Task 1 Task Management

1. Maryland Department of Planning;
2. Maryland Department of Transportation;
3. Maryland Department of Housing and Community Development;
4. Maryland National Capital Park and Planning Commission - Montgomery County.

Task 2 - *Catalogue existing State tools and the adequacy of revenue sources and identify funding gaps.*

Task 2 Performance Objectives

1. List of state financing tools targeting the funding priorities identified in Task 1.
2. Assessment of the adequacy of the funding mechanism | appropriate changes including funding levels.
3. Identify gaps in programs that may not be addressing infrastructure needs.

Task 2 Products

1. Listing of relevant state programs and the program adequacy.
2. Listing of areas where funding gaps exist.

Task 2 Task Management

1. Maryland Department of Transportation;
2. Maryland Department of Housing and Community Development;
3. Maryland Department of the Environment;
4. Maryland National Capital Park and Planning Commission - Montgomery County.

Task 3 – *Best practices search of other jurisdictions* to i*dentify new tools and practices for financing infrastructure priorities identified in Task 1.*

Task 3 Performance Objectives

1. Identify key areas of innovation in practice across Maryland and nationally. Practices can include revenue sources, uses (programs/projects). Detail on sources, uses and levels of revenue generated and implementation issues surrounding starting or maintaining each best practice should be developed.
2. Prepare background and technical documentation on these practices.
3. Provide examples where the programs have been used with a critical analysis.
4. Consult with financial experts to provide assistance in understanding effectiveness and applicability in Maryland.
5. Report preparation ranking the adequacy and potential of the various strategies.

Task 3 Products

1. Compendium of practices documenting findings and discussion of Workgroup.

Task 3 Task Management

1. Maryland Department of Transportation;
2. Maryland Department of Housing and Community Development;
3. Maryland Department of the Environment;
4. Maryland National Capital Park and Planning Commission - Montgomery County.

Task 4 - *Evaluate the obstacles and barriers to raising new revenue to fund existing and new programs*

Task 4 Performance Objectives

1. Focusing on the strategies identified in Task 3, an in-depth analysis of these strategies.
2. Engaging expert help as needed to ensure that a professional assessment is provided that confidently conveys the applicability | needed support | and potential outcomes of these strategies.
3. Identify legal, policy and practice implementation issues for each method, including possible legislative amendments that may be necessary to increase the effectiveness of current policy and to implement new initiatives.
4. Prepare background and technical documentation on these issues and practices.
5. Findings and recommendation development.

Task 4 Products

1. Presentation and technical memorandum to Commission.
2. Report documentation of recommendations and finding.

Task 4 Task Management:

1. Maryland Department of Planning;
2. Maryland Department of Transportation;
3. Maryland Department of Housing and Community Development;
4. Maryland National Capital Park and Planning Commission - Montgomery County
5. Others as identified by the Funding Workgroup.

Task 5 *– Development of an implementation strategy including draft legislation.*

Task 5 Performance Objectives
1. Develop legislation to implement those strategies agreed upon from Task 4.
2. Prepare a marketing | implementation strategy and materials to support legislation changes.
3. Engage professional assistance as required.

Task 5 Products
1. Presentation and technical memorandum to Commission.
2. Report documentation of recommendations and finding.
3. Draft legislation as required.

Plan Maryland

The Montgomery County Planning staff prepared a report in conjunction with the Prince George's County Planning Dept. summarizing detailed comments jointly submitted to the full Maryland National Capital Park and Planning Commission for their adoption. This report was submitted to the Funding group for comment. That report is appended.

Attachments

1 Creative Infrastructure Financing Outline
2 Excerpt - Listing of various infrastructure financing tools from around the country
3 Plan Maryland – M-NCPPC Planning Departments Comments

Creative Infrastructure Financing Outline

Maryland Sustainable Growth Commission
March 23, 2011

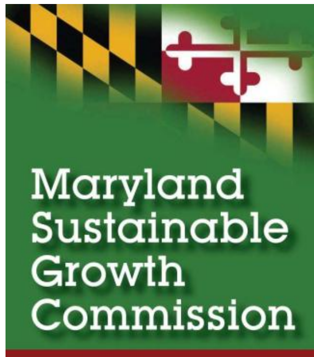
Creative Infrastructure Financing

There are numerous tools available to finance infrastructure in Maryland. Creative financing of projects typically involves combinations of tools, and so it is not uncommon that solutions to specific challenges might involve several of the tools identified below, as well as others not here listed. The tools described in this memorandum are the following:

- Tax Increment Financing (TIF)
- Special Taxing Districts
- Special Benefit Assessments
- Excise Taxes and Development Impact Taxes
- Development Impact Fees
- Montgomery County's Development District Law
- Tax Exempt Bond Financing
- Public/Private Partnerships

This memorandum does not discuss specific State of Maryland programs or opportunities for local jurisdictions to work with Maryland Economic Development Corporation (MEDCO), Maryland Industrial Development Finance Authority, the Maryland Stadium Authority, or other similar entity.

Montgomery County's recent White Flint Sector Plan will be financed using multiple tools. Most notably, the County is taking advantage of an opportunity provided by 2010 changes to Article 24 of the State Code that allow a local jurisdiction to create a special taxing district to pay for transportation infrastructure without counting the property tax revenues generated by such a district against any limitations in the jurisdiction's charter (limits on the extent to which property tax revenues in one year can exceed the property tax revenues from the previous year). In addition, the County is issuing a significant amount of debt in the early years to forward fund the cost of projects needed in the short term, to be paid back by revenues generated by the special taxing district over time. Ultimately, public/private partnerships will likely be required in order to provide key public facilities recommended in the sector plan.



I. Tax Increment Financing (TIF)

A. TIF Generally

In a TIF, property tax revenues coming from the increase in assessed values due to appreciation and/or new development are used to pay off bonds issued for improvements in the TIF District. At the time the TIF District is created, a baseline of revenues is established. Some or all of the revenue above that baseline accrues to the TIF District and is applied to the debt payments. If only a portion of the incremental revenues accrue to the TIF District, the remainder is available to the general fund. When the TIF bonds are retired, all incremental revenues return to the general fund.

There are two types of TIFs: project-specific TIFs and area-wide TIFs. In a project-specific TIF, the incremental tax revenues generated by the project are used to finance either the development itself or the infrastructure needed to serve that development. Project-specific TIFs are generally used when the project would not occur "but for" the TIF, e.g. when extraordinary infrastructure costs would render infeasible an otherwise feasible project. In an area-wide TIF, the incremental revenues generated by increased tax revenues generated within the TIF boundary are used to finance infrastructure projects that serve the district.

Area-wide TIFs are often used to support redevelopment efforts in areas that are economic development priorities and where the significant amount of private investment necessary to effect the redevelopment may not happen without some degree of certainty or assurance that public investments will be made—an area-wide TIF provides that certainty because it dedicates a portion of the tax revenues to be spent within the area defined as the TIF district. This is also true in a project-specific TIF, but often this concern about creating certainty and demonstrating long-term commitment to infrastructure spending is more relevant in the case of an area-wide TIF because there are many different property owners with unique concerns and timeframes for redevelopment.

B. Purpose of TIF

In the absence of government participation in the development or redevelopment of urban areas, real estate developers and investors are more willing to invest in simpler, "Green field" sites. In "Green field" sites land costs are generally lower, redevelopment requires less land assemblage, public facility capacity is less encumbered by existing development, and infrastructure investments are less likely to involve expensive retrofits.

Under certain circumstances, TIF can serve as an effective tool for jurisdictions seeking to fund redevelopment of targeted geographic areas, especially those that contain "Brownfield" or "Greyfield" sites. As such, state and local officials in jurisdictions around the nation recognize that TIF can be a valuable tool in suburban transit-oriented development (TOD) projects as a way of meeting the high costs of retrofitting aging or obsolete suburban infrastructure.

C. TIF in Maryland

The Maryland Tax Increment Financing Act authorizes most Maryland counties and municipalities to use TIF for the purposes of financing certain development/redevelopment projects. See Title 12, Subtitle 2 of the Economic Development Article of the Maryland Code, Sections 12-201 through 12-213.

In Maryland, authorized local governments may issue TIF bonds for the purpose of financing development or infrastructure to support development. The first step in that process requires the government to create a TIF District and a special fund. The TIF bonds issued are then payable from the special fund which holds the incremental tax payments associated with the TIF District.

The Maryland TIF Act is both more permissive and less permissive than the TIF statutes in other jurisdictions. Under the Act, neither a finding of "blight" nor a "but for" analysis is required as a precondition to the establishment a TIF District. At the same time, the tax increment is limited to ad valorem real property tax; other states, unlike Maryland, allow increments of additional sales tax revenue to be captured by the district.

The range of activities eligible for TIF financing is set forth in the Maryland TIF Act:

a. The cost of purchasing, leasing, condemning, or otherwise acquiring land or other property, or an interest in them, in the designated development area or as necessary for right-of-way or other easement to or from the development district area;

b. Site removal;

c. Surveys and studies;

d. Relocation of businesses or residents;

e. Installation of utilities, construction of parks and playgrounds, and other necessary improvements including streets and roads to, from, and within the development district, parking, lighting, and other facilities;

f. Construction or rehabilitation of buildings provided that such buildings are to be devoted to a government use or purpose;

g. Reserves or capitalized interest;

h. Necessary costs of issuing bonds; and,

i. Payment of principal and interest on loans, money advanced, or indebtedness incurred by a county or municipality, for any of the purposes [described above].

D. TIF Financing Terms

TIF bonds are unsecured, revenue bonds. In their purest form, they are backed by a projection of the District's tax revenues. The full faith and credit of a jurisdiction is not necessarily at risk when a TIF bond is issued. As such, TIF bonds are riskier than general obligation bonds. When underwriters feel that the risk associated with using TIF is too high, then any of a number of conceptually similar financing tools may be more appropriate.

Recent TIF Districts in Maryland have been "backed" by Special Assessment districts. In these cases, a Special Assessment District is created that has the same boundaries as the TIF District. In the event that the TIF District does not meet projected revenues, property owners within the Special Assessment District are assessed a share of the shortfall.

In order to reduce risk, bond placement agencies often prefer to see area-wide TIF districts that are large and diverse, thereby reducing the risk of default. Larger districts raise questions as to why the TIF District is so large as to include areas that receive little benefit from the new development, or that may eventually redevelop even in the absence of the TIF-funded infrastructure.

Smaller and more narrowly drawn TIF Districts usually require higher debt coverage ratios (i.e. a lower percentage of net operating income can be used for debt payment because the small TIF district is perceived to be riskier). For example, a project that is projected to generate an annual tax increment of $1 million might have a large TIF District boundary and a debt coverage ratio of 1.25 (i.e. $800,000 available each year for principal and interest); the same project with a more narrowly drawn TIF District boundary might have a debt coverage ratio of 1.67 (i.e. $600,000 available each year for principal and interest).

While TIF can be a valuable tool, TIF bonds are riskier than General Obligation bonds. As such, it is common to use TIF as a conceptual framework for discussing the issuance of G.O. bonds that are issued based upon an expectation of future revenues. In addition, TIF districts are often paired with other financing mechanisms that provide additional security and serve to smooth or frontload the revenue stream.

II. Special Taxing Districts

A. Special Taxing Districts Generally

Charter counties in Maryland are authorized to create special taxing districts under County Code Chapter 25A, §5 (O). Subsection O authorizes charter counties to "establish, modify, amend and abolish special taxing areas for any of the purposes enumerated in this article." Under this authorization, Montgomery County has created a special taxing district to finance transportation infrastructure in White Flint.

Maryland municipalities are also authorized by statute[1] to utilize special taxing districts as a tool for financing capital improvements. Special taxing districts can be used to finance projects such as construction of water and wastewater facilities, bridges, roads, pedestrian infrastructure, and transit facilities. In municipalities, special taxing districts are formed following a petition by landowners within the district; the statute requires both (1) at least two-thirds of owners of real property[2], and (2) the owners of two-thirds of the assessed valuation of real property of the owners of land within a defined boundary. Residents of the district so established continue to pay property taxes, but pay an additional layer of property tax into a special fund established to finance projects that specifically benefit those properties. Those taxes are then applied to pay off the bonds issued to finance the capital projects.

B. Special Taxing Districts- Issues

As with TIF, special taxing districts allow a local jurisdiction to finance capital projects independent of the capability or willingness of developers to finance those improvements up front. Unlike a TIF, a Special Taxing District is a separate layer of property tax, rather than diverted incremental property tax revenue. The public will experience a special tax as a higher tax rate, whereas the public experiences a TIF as lost flexibility in how to spend tax revenues.

Special Taxing Districts are subject to County Charter/FIT limits, unless they are a Special Taxing District established to pay for certain transportation projects, as allowed under a bill that passed the State

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[1] See generally Article 23A, §§44, 44A; see specifically Article 23A §44(a) and §44A(b).
[2] Under the statute, multiple owners of a single owner are treated as a single owner, and a single owner of multiple parcels is treated as one owner.

Legislature in 2010 (see Article 24, §§9-1302 and 9-1303). As such, special taxing districts will be a popular choice among counties that are constrained by charter limits. In Montgomery County, the White Flint Sector Plan will be financed largely through special taxing district revenues (see Montgomery County Code 68C-3).

An advantage of a Special Taxing District is that a charter county can create a Special Taxing District without consent of residents or property owners. Also, an advantage of a special taxing district over TIF is that there is no baggage related to special taxing districts, i.e. they do not carry with them the sometimes negative perceptions that are associated with TIFs.

III. Special Benefit Assessments

A. Special Benefit Assessments Generally

A special benefit assessment can be used to charge property owners their proportional share of the special benefit they receive from new infrastructure. The tool can be used when properties adjoining a facility receive a special benefit from proximity or access to the facility.

"The general levy of taxes is understood to exact contributions in return for the general benefits of the government, and it promises nothing to the persons taxed, beyond what may be anticipated from an administration of the laws for individual protection, and the general public good. Special assessments on the other hand, are made upon the assumption that a portion of the community is to be specially and peculiarly benefited in the enhancement of the value of property[3], peculiarly situated as regards a contemplated expenditure of public funds; and in addition to the general levy they demand that special contributions in consideration of the special benefit, shall be made by persons receiving it." Cooley on The Law of Taxation, page 416.

A special benefit assessment is often charged on the basis of linear feet of frontage ("front foot benefit"). A complicating factor with the special benefit assessment is that the special benefit cannot be applied mechanically to assign all benefit derived from the facility to adjoining properties. The special benefit must be over and above the benefit accruing to the general public. Therefore, to the extent that a facility creates both a benefit to the general public and a special benefit to specific property owners, those

[3] Roughly same rationale is used in Treasury Regulations explaining why payments made for special assessments are not eligible for deduction under Internal Revenue Code Section 164 (see, e.g. Treasury Regs 1.164-3(b), 1.164-4(a)).

benefits must be fairly apportioned. See *Montgomery County, Maryland v. Edward W. Schultze et al., 302 Md. 481, 489 A. 2d 16.*

B. Special Benefit Assessments—Issues

Special benefit assessments have many positive attributes. A special assessment is that it can generate revenue from existing uses. Special benefit assessments are not subject to the uniformity requirements of Article 15 of the Maryland Declaration of Rights. See *Leonardo v. County Commissioners, 214 Md. 287 (1956).* See also *63 Md. Op. Atty. Gen. 16, 1978.* Special benefit assessments have a less onerous consent requirement than Montgomery County's Development District law, but do require consent.

On the other hand, a special benefit assessment is "in addition to" property taxes, i.e. a property owner will experience the special benefit assessment as an increase in cost. In addition, the need to separate general benefit from special benefit creates a need for more analysis than would be necessary in setting a tax rate.

IV. Excise Taxes & Development Impact Taxes

A. Excise Taxes Generally

The distinction between an excise tax and a property tax can be difficult to draw. In drawing the distinction, courts will examine the designation placed upon the tax by the Legislature, the subject matter of the tax, the manner in which it is assessed and the measure of the tax. See *Lynda Lee Weaver v. Prince George's County Md, 281 Md. 349,356*. See also *91 Op. Atty. Gen. 152, 158-159*.

- An excise tax is a "tax imposed upon the performance of an act, the engaging in an occupation, or the enjoyment of a privilege." See *Weaver 281 Md. At 358* citing *Continental Motors v. Township of Muskegon, 376 Mich. 170, 135 N.W.2d. 908, 911 (1965).*
- Where the tax is computed upon a valuation of the property and is assessed by assessors, and where the failure to pay the tax results in a lien against the property, it is a property tax, even though a privilege might be included in the valuation. See *Montgomery County, Maryland v. Maryland Soft Drink Association, Inc., 281 Md. 116, 127-28, 377 A.2d 486 (1977).* I have found no case where a lien on property alone is enough indicia of property tax.

However, the distinction between an excise tax and a property tax is important in jurisdictions that have charter limits or other restrictions on the use or rate of property tax revenues. Also, because an excise tax is not a property tax, the uniformity requirement does not apply. *Weaver et al. v. Prince George's County, Maryland, 281 Md. 349, 379 A.2d 399.*There are many forms of excise taxes—examples related to land

use planning could include development impact taxes, residential or business "use and occupancy taxes," or an excise tax on surface parking.

B. Development Impact Taxes

Transportation impact taxes are a form of excise tax, rather than a property tax. See *Waters Landing Limited Partnership et al. v. Montgomery County, Maryland, 337 Md. 15, 650 A.2d 712.* Even though the development impact tax is related to real property, the tax is levied on the exercise of a privilege associated with owning the real property, rather than merely because the taxpayer owns the property. As an excise tax, the revenues generated are not subject to the Section 305 of Montgomery County's Charter (which applies to revenues from property taxes[4]). The uniformity requirement (Article 15, State of Maryland Declaration of Rights) also does not apply to excise taxes. See *Lynda Lee Weaver et al. v. Prince George's County, Maryland, 281 Md. 349, 379 A.2d 399.* Though the impact tax has been applied as a one-time payment, it may be possible to charge an impact tax that can be paid over a number of years (e.g. over the lifetime of a bond), though a local government would be wise to figure out a way to get priority lien status to allow for recovery in the event of non-payment.

Transportation impact taxes are taxes and not regulatory measures (fees). *Eastern Diversified Properties, Inc. v. Montgomery County, 319 Md. 45, 570 A.2d 850 (1990).*As a tax, as opposed to a fee enacted under the police power, rational nexus and rough proportionality tests are not applied. [5]Tax rates are generally not reviewable by courts. A characteristic of impact taxes, as opposed to fees, is that the money can be spent anywhere at any time unless otherwise designated by statute. This provides the public sector with flexibility. However, the perception in the private sector is that the money may not spent when and where the additional capacity is needed.

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[4] Section 305 reads, in part: "…By June 30 each year, the Council shall make tax levies deemed necessary to finance the budgets. Unless approved by an affirmative vote of nine, not seven, Councilmembers, the Council shall not levy an ad valorem tax on real property to finance the budgets that will produce total revenue that exceeds the total revenue produced by the tax on real property in the preceding fiscal year plus a percentage of the previous year's real property tax revenues that equals any increase in the Consumer Price Index as computed under this section. This limit does not apply to revenue from: (1) newly constructed property, (2) newly rezoned property, (3) property that, because of a change in state law, is assessed differently than it was assessed in the previous tax year, (4) property that has undergone a change in use, and (5) any development district tax used to fund capital improvement projects."

[5] A regulatory fee must be "reasonable and have some definite relation to the purpose of the regulatory scheme." *Mayor of Ocean City v. Purnell-Jarvis, Ltd. 86 Md. App. 390, 404, 586 A.2d 816 (1991).* In contrast, a revenue-raising measure or tax (other than a special assessment) need not have any connection between the subject of the tax and use of resulting revenue. *Allied Am. Mut. Fire Ins. v. Comm'r of Motor Vehicles, 219 Md. 607, 616, 150 A.2d 421 (1959).*

V. Development Impact Fees

A. Impact Fees Generally

Generally speaking, impact fees are charges that new development must pay in order to receive certain development approvals and which are typically used to fund facilities which are not of the type or scale that can be required through dedication. The amount of the impact fee should represent that development's proportionate share of the capital costs of providing infrastructure to serve that development. Unlike development impact *taxes*, impact *fees* are regulatory in nature (i.e. enacted under a government's police power, rather than the taxation power). That means that constitutional tests such as rational nexus and rough proportionality apply.

B. Impact Fees and the Dual Rational Nexus Test

Impact fees typically raise the following questions ("dual rational nexus test"):

- Does the cost imposed through the fee flow reasonably from the costs to local government, which are reasonably attributable to that new development?
- Does new development benefit from the expenditure of the fees collected?

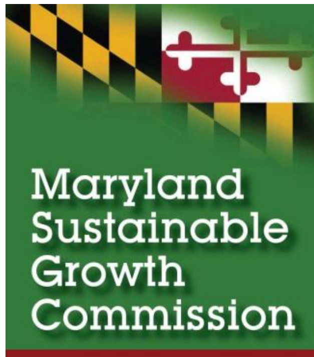
With respect to the first question, challenges to impact fees typically focus on (1) whether the impact fee is limited to the costs of new infrastructure that the new development requires and allows credits to be taken for other payments required through other regulatory exaction processes (adequate public facilities mitigation, related taxes, subdivision requirements) and (2) whether the impact fee program is attempted to exact the entire marginal cost of new infrastructure from new development, even though much of the unmet infrastructure need is attributable to development that has already been permitted.

With respect to the second question, challenges to impact fees often focus on whether or not the money collected has actually been spent, whether it was spent on the sort of project for which the fee was collected, and whether the money was spent timely. In Montgomery County, because we charge an impact tax rather than an impact fee, many of the bases for challenging impact fees are not applicable.

VI. Montgomery County's Development District Law

A. Montgomery County's Development District Law Generally

The Montgomery County Code (§§14-1 through 14-18) authorize the creation of development districts. Development districts are intended to provide a vehicle for financing "the cost of infrastructure necessary for the development of land in areas of the County of high priority for new development or



redevelopment by creating development districts in which special assessments, special taxes, or both may be levied."

In practice the development district can be very much like a TIF district. In a TIF district, *all incremental revenue* for *all properties* within the district is attributed to the project and thus is paid into the TIF special fund, whereas a development district is generally structured such that only the tax revenues generated by *new development* are paid into the development district fund. Development districts do not raise revenue from properties which are fully developed, i.e. the tax or charge would not apply until such time as development or redevelopment (see 14-3) occurs.[6] Fully developed properties within the boundary do not pay until they redevelop. At that point they begin to make payments in arrears for the period going back to the creation of the district.

B. Development District Finance

Development district infrastructure projects are financed by special assessment, special tax, or fee/charge that is set at a rate that provides adequate revenues to pay the principal, interest, and reserve requirements. This flexibility makes the Montgomery County's development district law an ideal vehicle for creating synthetic financing mechanisms that combine various approaches, thereby reducing the risk and smoothing the revenue streams.

C. Development Districts—Consent Issues

Development districts can be formed in two ways: the first requires a petition signed by at least 80% of the owners of real property and the owners of at least 80% in value of the real property; the second allows the Council, on its own or at the behest of the Executive, can propose district boundaries and both a residential and non-residential envelope for the proposed district, give notice and hold public hearings on the matter, and send it to the Executive for signature or veto. Though the language of the statute would seem to indicate otherwise, the 80/80 requirement is also applied to county-initiated development districts.

The 80/80 consent requirement makes the development district extremely difficult to implement in an infill setting and limits its usefulness to "green field" development and large developments with a very

[6] §14-10 (b): "The resolution must provide, except when clearly inconsistent with state law, that: (1) any property which is fully developed before the development district is created is exempt from any special assessment, special tax, fee, or charge imposed under this Chapter; and (2) the owner of any property exempt from payment under paragraph (1) which is later developed more intensively and benefits from any development capacity attributable to infrastructure improvements financed by the district must pay any tax, fee, or charge that it would have otherwise paid under this Chapter."

limited number of property owners. However, the boundaries of a development district need not be contiguous.[7] Once the district is created, revenue will be generated from any consenting or non-consenting property that moves forward with development/redevelopment.

VII. Tax Exempt Bond Financing

Tax-exempt bonds are valid debt obligations of state and local government "issuers," the interest on which is tax exempt. Because the interest paid to bondholders is not includable in their gross income for federal income tax purposes, the interest rate that bondholders are willing to accept is lower. Three types of tax exempt bonds are discussed below: governmental bonds, qualified private activity bonds, and 501(c) (3) bonds.

A. Governmental Bonds

Interest on bonds issued by state and local governments is exempt from federal taxation under §103(a) of the Internal Revenue Code, if the bonds do not fail certain tests. This tax exemption allows state and local governments to borrow money at a lower rate than other borrowers. This exemption is based on a Constitutional doctrine known as the "reciprocal immunity doctrine." Governmental bonds may be used for many public purposes, but there are strict limits with respect to how much any private entities may use, control, operate or own the facilities financed with governmental bonds. Governmental bonds generally are used to finance some essential government function. The more involvement that any private entity has in the project, the less likely it is that the governmental bond status will remain feasible. In such instances, qualified private activity bonds, discussed below, may be more appropriate.

In general, governmental bonds will NOT be tax exempt if the bonds fail the following tests:

- The private business use test (if more than 10% of the project confers special benefit on private users) is one test. One way in which a governmental bond can meet this requirement/fail this test if the facility is to be leased to or operated by a private entity for an extended period of time. There is actually a complex set of rules that govern this determination.
- The private security or payment test is the second test. In this test, the question is whether more than 10% of the annual debt service (principal and interest) is directly or indirectly secured by property used in a trade or business (e.g. if more than 10% of the debt service is secured by a lease payment from a private business to a government owner of the land).

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[7] See Section 14-5(b): [Any development district] "need not consist of a contiguous geographic area unless otherwise required by State law."

B. Qualified private activity bonds (PABs)

A private activity bond is not a governmental bond even though it is issued by a government issuer, but it may be still be tax exempt. A private activity bond that is tax exempt is called a "qualified private activity bond." Qualified private activity bonds are tax exempt bonds issued by a state or local government, the proceeds of which are used for a defined qualified purpose by an entity other than the government issuing the bonds. In such cases, the government is referred to as a "conduit issuer." That is not to say that the government is not involved in the project—on the contrary, qualified private activity bonds are often a key component of financing any public-private partnership. Though the interest rate on such bonds is higher than for typical governmental bonds, the rate is lower than would be available to a private entity entering the financing market without a government partner.

In order for a private activity bond to be "qualified" (i.e. tax exempt), 95% or more of the net bond proceeds must be used for one of the several qualified purposes described in the Internal Revenue Code (IRC). The relevant sections of the IRC are §§142-145 and §1394). The most relevant of those sections is §142. Exempt facilities under §142 are airports, docks and wharves, mass commuting facilities, facilities for the furnishing of water, sewage facilities, solid waste disposal facilities, qualified residential rental projects, facilities for the furnishing of local electric energy or gas, local district heating or cooling facilities, qualified hazardous waste facilities, highs-speed intercity rail facilities, environmental enhancements of hydro-electric generating facilities, and qualified public educational facilities. These facilities may be financed with qualified private activity bonds even if they are to be used partially or entirely for private purposes.

There are several other requirements or limitations in the IRC. One is a limitation on the percentage of net bond proceeds that can be used for land acquisition (25%). Another requirement is that there must be a public approval by an elected legislative body or chief elected executive officer (the "TEFRA" requirement). There are also prohibitions that prevent the financing of certain types of facilities (e.g. health clubs, gambling facilities, liquor stores, etc.). In addition, there are restrictions on when the proceeds must be spent, which are intended to prevent borrowers from locking in low interest rates and then not financing the projects and sitting on/investing low interest bond proceeds.

The IRS requirements for tax exempt bonds, including qualified private activity bonds, do not apply only at the time of issuance, rather, compliance with IRS regulations must continue throughout the term of the bonds. As such, it is very important to be ably represented by counsel and financial advisors who are familiar with these requirements.

C. 501(c)(3) Bonds

Under §145(a) of the IRC, proceeds of a tax-exempt "qualified 501(c) (3) bond" must be used to finance property owned by either an exempt organization described in §501(c) (3) of the IRC or by a governmental entity. There is a distinction in the law between "hospital bonds" and "non-hospital bonds.

Qualified 501(c) (3) bonds may lose their tax-exempt status if both the private business use and payment tests are satisfied. As with qualified private activity bonds, the IRS requirements apply throughout the term of the bonds.

VIII. Public/Private Partnerships (P3)

A public/private partnership is the close collaboration of one or more public entities (e.g. governments, conduit issuers, authorities) with one or more private entities (e.g. developers, facility operators) in which rewards, risks, and responsibilities are shared.

Public/private partnerships take on many forms. In each instance, the division of risks, rewards, and responsibilities will be unique given a variety of factors (public benefits desired, governmental assets involved, market conditions, etc.). In successful public/private partnerships, the risks and responsibilities are borne by the party for whom the risks and responsibilities are best suited. The potential combinations of public and private risks, rewards, and responsibilities are infinite. As such, public/private partnerships are difficult to describe but can be very useful in resolving very unique challenges to providing public benefits in a way that minimizes the impact on capital and/or operating budgets.

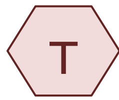
Local government participation typically includes some combination of the following:

- Land, often underutilized, that can be leveraged to achieve public benefits;
- Tax advantages, including tax abatements;
- Infrastructure spending financed by tax allocation bonds, such as Tax-Increment Financing:
- Infrastructure spending financed by general obligation or special obligation debt of the government;
- Debt financing at interest rates that are lower than would be attainable for any private entity; and
- Increased regulatory certainty, e.g. a development agreement in which a local government receives public benefits in exchange for allowing a developer to "lock-in" the rules of the game at the beginning of a large-scale, long-term, and high-risk redevelopment project.

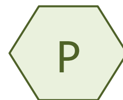
Listing of various infrastructure financing tools from around the country

GENERAL

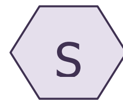
Icon Legend:



Transportation



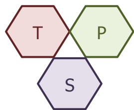
Public Facilities



Sustainability

Federal Level

State Level



Bond Banks

Bond banks are state-sponsored entities that make local infrastructure projects feasible by providing access to the municipal bond market and direct and indirect financial subsidies to local jurisdictions. Bond banks consolidate local bond issues to create a single, pooled issue. This capability takes advantage of high investment grade ratings and spreads the risk, netting better interest rates and lower issuing costs. For smaller localities with smaller bond issues and fewer staff resources to handle the paperwork and administration, bond banks save time and money. Bond banks can help local jurisdictions finance water and sewer, school, transportation, solid waste and economic development projects.

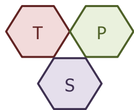
While most bond banks operate as independent self-supporting authorities, some rely on state appropriations to subsidize their operations. Self-supporting bond banks generally rely on local borrower fees for support, charging either a lump-sum fee at closing or an annual fee. Long-term bond pools, including refunding, cash flow financing, and equipment lease financing are the most common forms of financing offered by bond banks.

Advantages: Smaller issuers often are not rated or have lower credit ratings than other issuers in the municipal bond markets; can provide jurisdictions with a lower cost of capital, in terms of both interest rates and costs of issuance; provide smaller issuers with better market access; benefit jurisdictions with projects that are too small to be sold publicly; provide local jurisdictions with technical and administrative expertise with respect to the complexities of debt issuance.

Disadvantages**:** Local jurisdictions must satisfy the bond bank's credit requirements to qualify for the loan; the bond bank may require a general obligation bond pledge, and/or requirements related to debt service coverage and the issuance of additional bonds; can lack flexibility for local borrowers; may not be suitable for larger jurisdictions and those with higher-quality credit ratings.

Real Estate Excise Tax (REET)

Local Level



Tax Increment Financing (TIF)

In a TIF, property tax revenues coming from the increase in assessed values due to appreciation and/or new development are used to pay off bonds issued for improvements in the TIF District. At the time the TIF District is created, a baseline of revenues is established. Some or all of the revenue above that baseline accrues to the TIF District and is applied to the debt payments. If only a portion of the incremental revenues accrue to the TIF District, the remainder is available to the general fund. When the TIF bonds are retired, all incremental revenues return to the general fund.

There are two types of TIFs: project-specific TIFs and area-wide TIFs. In a project-specific TIF, the incremental tax revenues generated by the project are used to finance either the development itself or the infrastructure needed to serve that development. Project-specific TIFs are generally used when the project would not occur "but for" the TIF, e.g. when extraordinary infrastructure costs would render infeasible an otherwise feasible project. In an area-wide TIF, the incremental revenues generated by increased tax revenues generated within the TIF boundary are used to finance infrastructure projects that serve the district.

Area-wide TIFs are often used to support redevelopment efforts in areas that are economic development priorities and where the significant amount of private investment necessary to effect the redevelopment may not happen without some degree of certainty or assurance that public investments will be made—an area-wide TIF provides that certainty because it dedicates a portion of the tax revenues to be spent within the area defined as the TIF district. This is also true in a project-specific TIF, but often this concern about creating certainty and demonstrating long-term commitment to infrastructure spending is more relevant in the case of an area-wide TIF because there are many different property owners with unique concerns and timeframes for redevelopment.

Under certain circumstances, TIF can serve as an effective tool for jurisdictions seeking to fund redevelopment of targeted geographic areas, especially those that contain "Brownfield" or "Greyfield" sites. As such, state and local officials in jurisdictions around the nation recognize that TIF can be a valuable tool in suburban transit-oriented development (TOD) projects as a way of meeting the high costs of retrofitting aging or obsolete suburban infrastructure.

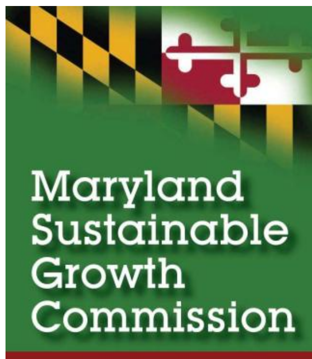
The Maryland Tax Increment Financing Act authorizes most Maryland counties and municipalities to use TIF for the purposes of financing certain development/redevelopment projects. See Title 12, Subtitle 2 of the Economic Development Article of the Maryland Code, Sections 12-201 through 12-213.

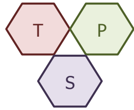
In Maryland, authorized local governments may issue TIF bonds for the purpose of financing development or infrastructure to support development. The first step in that process requires the government to create a TIF District and a special fund. The TIF bonds issued are then payable from the special fund which holds the incremental tax payments associated with the TIF District.

The Maryland TIF Act is both more permissive and less permissive than the TIF statutes in other jurisdictions. Under the Act, neither a finding of "blight" nor a "but for" analysis is required as a precondition to the establishment a TIF District. At the same time, the tax increment is limited to ad valorem real property tax; other states, unlike Maryland, allow increments of additional sales tax revenue to be captured by the district.

The range of activities eligible for TIF financing is set forth in the Maryland TIF Act:

- The cost of purchasing, leasing, condemning, or otherwise acquiring land or other property, or an interest in them, in the designated development area or as necessary for right-of-way or other easement to or from the development district area;
- Site removal;
- Surveys and studies;
- Relocation of businesses or residents;
- Installation of utilities, construction of parks and playgrounds, and other necessary improvements including streets and roads to, from, and within the development district, parking, lighting, and other facilities;
- Construction or rehabilitation of buildings provided that such buildings are to be devoted to a government use or purpose;
- Reserves or capitalized interest;
- Necessary costs of issuing bonds; and,
- Payment of principal and interest on loans, money advanced, or indebtedness incurred by a county or municipality, for any of the purposes [described above].



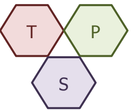


Special Taxing Districts

Charter counties in Maryland are authorized to create special taxing districts under County Code Chapter 25A, §5 (O). Subsection O authorizes charter counties to "establish, modify, amend and abolish special taxing areas for any of the purposes enumerated in this article." Maryland municipalities are also authorized by statute to utilize special taxing districts as a tool for financing capital improvements. Special taxing districts can be used to finance projects such as construction of water and wastewater facilities, bridges, roads, pedestrian infrastructure, and transit facilities. In municipalities, special taxing districts are formed following a petition by landowners within the district; the statute requires both (1) at least two-thirds of owners of real property, and (2) the owners of two-thirds of the assessed valuation of real property of the owners of land within a defined boundary. Residents of the district so established continue to pay property taxes, but pay an additional layer of property tax into a special fund established to finance projects that specifically benefit those properties. Those taxes are then applied to pay off the bonds issued to finance the capital projects.

Advantages: Allow a local jurisdiction to finance capital projects independent of the capability or willingness of developers to finance those improvements up front; good choice for certain transportation projects in counties that are constrained by charter limits; does not require consent of residents or property owners in a charter county.

Disadvantages: Public will experience a special tax as a higher tax rate.



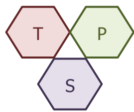
Community Development Authorities (CDA)/Community Development Districts (CDD)

These quasi-governmental entities are special taxing districts that fund infrastructure and/or provide a limited number of public services such as water, fire protection, or police protection. The district's homeowners are charged an annual tax surcharge to retire the debt. These special taxing districts allow developers to issue tax-exempt debt to fund infrastructure improvements. CDAs are allowed in 30 to 47 states and, depending on state law, can be approved by municipal or county governments. A CDD is sanctioned by state law where permitted and is essentially public in nature.

Advantages: Offers lower-cost tax-exempt borrowing and removes the need to add infrastructure costs and/or impact fees to the price of a house.

Disadvantages: Depending on enabling law, they vary in the services they are permitted to provide, how they can be formed, who can join, how they raise revenues and how autonomous

they can be from the local municipality; limited by state laws; costly to establish and therefore limited to larger developers and builders.



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M-NCPPC – Planning Departments comments on Plan Maryland

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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Montgomery County Planning Department
Prince George's County Planning Department
Office of the Director

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MEMORANDUM

TO: The Maryland-National Capital Park and Planning Commission

VIA: Fern V. Piret, Director, Prince George's County Planning Department F.P.
Rollin Stanley, Director, Montgomery County Planning Department RS

FROM: Kate Fritz, Prince George's County Planning Department
David Anspacher, Montgomery County Planning Department DA
Kip Reynolds, Prince George's County Planning Department for KR
Mary Dolan, Montgomery County Planning Department MD

SUBJECT: Comment on Draft PlanMaryland

DATE: July 11, 2011

RECOMMENDATION

Staff recommends that the Full Commission transmit the following comments (in **bold**) from both counties to the Maryland Department of Planning (MDP). Differences between the recommendations of the two Planning Boards are explained in italics.

1. **PlanMaryland should align state efforts with local programs and plans to incentivize Smart and Sustainable Growth and redevelopment.**

   Discussion: The Prince George's County Planning Board also included a statement supporting the intent of the plan. The Montgomery County Planning Board voted to exclude this wording "in support of the plan."

2. **Do not include the Designated Places map when PlanMaryland is finalized at the end of the year. Once PlanMaryland is complete, work with local jurisdictions to prepare a Designated Place map based on the goals and objectives of the Plan.**

   Discussion: This recommendation was made by the Montgomery County Planning Board, but was not discussed by the Prince George's County Planning Board. It is recommended for full Planning Commission consideration.

3. **Clearly state in PlanMaryland that state agencies should not make funding decisions based solely on the Initial State Designations until local governments have the opportunity to amend them as part of the State/Local Designation Process.**

   Discussion: This comment is not needed if MDP removes the Designated Places map from PlanMaryland.

4. **Prior to finalization of the document, the state should provide additional mapping and criteria for Priority Natural Resource Areas, Priority Water Resource Areas, and Cultural and Historic Resources.**

    Discussion: Include this only if the full Commission does not adopt Comment #2.

5. **As soon as possible, the state should provide clear and concise guidance on local designation criteria during local comprehensive planning efforts.**

    Discussion: This recommendation was made by the Prince George's County Planning Board, but was not discussed by the Montgomery County Planning Board. It is recommended for full Planning Commission consideration.

6. **Assign and consolidate funding programs with each Designated Place and develop a simplified application process for local jurisdictions.**

7. **State that high-priority transit projects, such as the Purple Line, the Corridor Cities Transitway, and any future designated Bus Rapid Transit routes, strongly advance the goals of PlanMaryland because they encourage transit-oriented development and economic development. They should continue to be high priorities for State funding, even though they pass through some areas that are not designated as GrowthPrint.**

    Discussion: This recommendation was made by the Montgomery County Planning Board, but was not discussed by the Prince George's County Planning Board. It is recommended for full Planning Commission consideration.

8. **The plan fails to recognize that in some growth areas, there is an imbalance in jobs and housing. The plan should incorporate and encourage rebalancing jobs and housing in specific growth areas to minimize auto trips and improve livability.**

    Discussion: This recommendation was made by the Montgomery County Planning Board, but was not discussed by the Prince George's County Planning Board. It is recommended for full Planning Commission consideration.

9. **Streamline and reorganize PlanMaryland to make it more readable for the public.**

10. **It is unclear how Charter Counties designated in Article 28 will be affected by PlanMaryland. MDP should provide clear guidance on requirements for counties like Montgomery and Prince George's in regards to conformance requirements with PlanMaryland.**

    Discussion: This recommendation was made by the Prince George's County Planning Board, but was not discussed by the Montgomery County Planning Board. It is recommended for full Planning Commission consideration.

11. **On page 3-6, the state's definition of "sustainable" should also include a social component and not just economic and environmental. Many social goals, objectives, and strategies are included in the plan, and should be included in the "triple bottom line" definition used by MDP for sustainability.**

    Discussion: This recommendation was made by the Prince George's County Planning Board, but was not discussed by the Montgomery County Planning Board. It is recommended for full Planning Commission consideration.

12. **Chapter 5, "Possible Actions", does not include any specific recommended actions for Transportation, a critical component of achieving the goals of PlanMaryland. These Possible Actions should be included in the document prior to finalization.**

    Discussion: This recommendation was made by the Prince George's County Planning Board, but was not discussed by the Montgomery County Planning Board. It is recommended for full Planning Commission consideration.

13. **In addition, staff includes the detailed comments approved by the Montgomery County Planning Board (see Attachment B to the Montgomery County Planning Board packet) and recognizes that the Prince George's Planning staff may send editorial comments under separate cover.**

BACKGROUND

The Maryland Department of Planning released the PlanMaryland Draft Plan in April 2011. This plan provides a framework, process, and actions for furthering Smart Growth and for implementing the 12 planning visions stated in the Smart, Green & Growing Legislation of 2009. It is a strategy to direct the actions of state agencies and to coordinate the Smart Growth efforts of state agencies and local governments. Detailed descriptions of the Draft Plan are included in the attached information presented to each Planning Board.

The Public Comment period for the PlanMaryland document ends on September 1, 2011, necessitating action by the Full Commission prior to the August recess. Both Boards reviewed these memoranda separately during regularly scheduled Planning Board hearings on June 30, 2011. The Planning Board packet/backup from both Montgomery and Prince George's Counties are attached. The Montgomery County Planning Board's final recommendations are also attached.

Attachments
1. Prince George's County Planning Board Backup for June 30, 2011
2. Montgomery County Planning Board Packet for June 30, 2011
3. Comments on Draft PlanMaryland from Françoise M. Carrier
4. PowerPoint Presentation