

Office of the County Auditor
Auditor's Analysis

Council Bill 54-2025

Introduced: July 7, 2025

Auditor: Maya Cameron

Fiscal Impact:

There is no significant fiscal impact as a result of this legislation.

The proposed amended definition of “New Construction” could cause the number of related permit requests to decrease with the exclusion of buildings that have received demolition permits within three years. We are unable to estimate the financial impact to the County as a result of this legislation. However, the table below shows total revenues for the last three fiscal years as a reference for potential revenue losses to the County.

Commercial and Residential Demolition Permit Revenues FY2023- FY2025				
Type of Demolition	FY23	FY24	FY25	Total
Commercial				
Number of Permits	10	16	14	40
Revenue from Fees	\$ 990	\$ 1,345	\$ 1,210	\$ 3,545
Residential				
Number of Permits	91	25	114	230
Revenue from Fees	\$ 5,225	\$ 1,210	\$ 6,270	\$ 12,705

Purpose:

The purpose of this legislation is to amend the definition of “New Construction” as it relates to Building Excise Tax adding “demolition” as an exclusionary qualifier for “New Construction” for the replacement of a building within three years of a casualty.

Other Comments:

No additional comments.