



Transportation Development Tax (TDT) in Washington County

The Transportation Development Tax (TDT) is a one-time tax assessed on all new development and some redevelopment occurring within Washington County. Voters approved the program in 2008 to replace the Traffic Impact Fee (TIF) and increase rates.



How is the TDT structured and calculated?

- TDT is assessed by all jurisdictions within Washington County. The tax is the same whether the development is in a city, an unincorporated urban area or a rural area. The fee follows a formula and is adjusted automatically each year based on increases or decreases in the costs of building transportation facilities.
- TDT is calculated based on the development's impacts on the transportation system. Rates stipulated in the TDT ordinance are based on the average daily trips for particular land use categories, as identified in the *Institute of Transportation Engineers Trip Generation Manual, 7th Edition*.

Who collects the tax?

TDT is collected by the jurisdiction in which a development is being built – either the County or one of the cities. All jurisdictions administering the program have agreed to use the same policies and procedures so that the TDT is administered in a consistent manner.

When is TDT collected?

TDT is generally due prior to issuance of a building permit. In limited circumstances, payment may be deferred until occupancy or financed.

How are TDT funds used?

TDT proceeds are used to fund capital improvements that provide additional capacity on major roads and transit lines. The program does not fund minor reconstruction or maintenance projects. The County and cities also rely on other revenue sources to fund transportation improvements.

What if developers are required to build transportation improvements as part of their development?

TDT credits may be used if a developer is required to make capacity improvements as a condition of development approval. Credits can only be granted for improvements that meet the specific eligibility requirements in the TDT ordinance. In general, the improvement must provide additional capacity to an eligible facility. After improvements are made, the developer must submit receipts for the work completed for credit eligibility determination.

If you have questions about whether an improvement is eligible for TDT credit, it is best to check with County or city staff.

Is the TDT program ever modified?

TDT is regulated by the countywide Transportation Development Tax Ordinance (No. 691-A). Each year the Board of County Commissioners review a report on TDT collection and expenditures. In addition to annual inflation adjustments, the Board may modify the TDT's administrative provisions by ordinance, as long as the effect does not increase the charge. For example, the Board adopted temporary TDT rate discounts in response to the economic recession.

The most current information on the TDT can be found at www.co.washington.or.us/tdt

More Questions?

Department of Land Use & Transportation
Planning and Development Services
155 N First Avenue, MS 14, Hillsboro, Oregon 97124

503-846-8761
lutplan@co.washington.or.us
www.co.washington.or.us/tdt



Plan Responsibly.



Build Safely.



Live Well.