

"building value"

means the complete current worth of all construction related to a development, including, but not limited to foundations, structural members, framing, finishes, roofing, electrical, plumbing, drains, heating, air-conditioning, fire extinguishing systems, elevators and any other equipment and materials, all plans and specifications, labour and fees for design, testing, consulting, management, contractors' profit and overhead, sales taxes, and insurance, all contributed labour and materials and site works and improvements not included in other permits.