

Exhibit “A”

The text proposed for deletion is shown stricken and text proposed for addition is shown underlined. Supplement 55 provided by MuniCode is the base document for the changes shown.

Article 6 IMPACT FEES¹

DIVISION 1. GENERALLY²

Sec. 6.1. Intent and purpose.

Article 6 is intended to implement and be consistent with the Martin County Comprehensive Growth Management Plan. The purpose of Article 6 is to regulate the use and development of land to ensure that new development bears the full cost of capital expenditures necessary to provide public capital facilities for that new development in Martin County as contemplated by the Martin County Comprehensive Growth Management Plan. Impact fees are intended to fund the need for public capital improvements to public capital facilities generated by new development and are intended to be spent in a manner that benefits new development as required by the Florida Impact Fee Act and applicable law.

(Ord. No. 562, pt. 1, § 6.1, 12-7-1999)

Sec. 6.2. Authority.

The provisions of ~~Article 6~~ are authorized by Florida law, including but not limited to Article VIII, section 1(f) of the Constitution of the State of Florida, F.S. ch. 125, and F.S. §§ 163.3201, 163.3202(3), 163.31801, and 380.06(516).

(Ord. No. 562, pt. 1, § 6.2, 12-7-1999)

Sec. 6.3. Applicability.

This division shall apply to the unincorporated area of Martin County, and to the incorporated areas of Martin County to the extent permitted by article VIII, section 1(f), of the Constitution of the State of Florida.

(Ord. No. 562, pt. 1, § 6.3, 12-7-1999)

Sec. 6.4. Glossary.

In addition to any other applicable definitions of the Land Development Regulations, for purposes of this division, the following terms shall have the meanings as set forth below:

Affordable housing shall have the same meaning as set forth in the Comprehensive Growth Management Plan.

¹Cross reference(s)—Potable water, § 4.181 et seq.; wastewater disposal systems, § 4.261 et seq.; stormwater management and flood control, § 4.381 et seq.; subdivisions, § 4.911 et seq.; adequate public facility standards, art. 5.

²Editor's note(s)—~~Figures 6.2 and 6.3~~ referred to in this division ~~are~~ is not printed herein, but ~~are~~ is available for public inspection at the office of the Growth Management Department.

Editor's note(s)-Figure 6.2. Community Park Impact Fee Districts was deleted with the adoption of Ordinance 927.

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

Building permit means a permit issued pursuant to Chapter 21, Article 1, General Ordinances, Martin County Code. For purposes of this section (Article 6) this term shall also include a final development order for those improvements to land not requiring building permits, or any renewal or extension of any such permit or final development order.

Capital improvement plan means the Martin County Adopted Capital Improvement Plan.

Dwelling unit. See Article 3, Section 3.3, Glossary of terms.

Encumbered ~~impact fee revenue~~ means the commitment by Martin County of impact fees for the purpose of expenditures on the planning or design of, land acquisition for, or construction of public capital improvements that provide a benefit to new growth and development. For the purpose of this division, impact fee revenues shall be considered encumbered when any impact fee supported facility public capital improvement benefiting the impact fee benefit district in which the development is located is included in the County's annual budget or adopted capital improvements plan, or deemed encumbered by resolution of the Board of County Commissioners.

Feepayer means a person commencing a land development activity who is requesting the issuance of a building permit ~~or a certificate of public facilities reservation.~~

Impact fee benefit district means a district established herein from which impact fees are collected for a category of public capital facility and within which fee revenues are spent to add capacity to such facilities to the benefit of fee payors, as provided herein consistent with the impact fee report.

Impact fee study means the report upon which the fees imposed by this division are based, based on the most recent and localized data.

Level of service shall have the same meaning as set forth in the Comprehensive Growth Management Plan.

Permit-ready industrial development means a development on land with a future land use designation of Industrial, which through a planned unit development zoning agreement approved by the Board of County Commissioners has been designed exclusively for industrial uses and has satisfied all requirements that allow each individual lot to be developed without the need for site plan review.

~~*Public capital equipment* means equipment with an expected use life of three years or more.~~

Public capital facility means the following categories of capital improvements: fire and rescue, law enforcement, including correctional, public buildings, libraries, parks and recreation, conservation and open space, and transportation. ~~county parks and recreation facilities, ocean beaches and beach facilities; public library buildings and library materials including books and other media; transportation facilities including roads, pedestrian and bicycle pathways; corrections, police and law enforcement buildings, motor vehicles, communications equipment, and any other capital equipment related to correctional and law enforcement facilities; fire protection, emergency medical services; other public buildings and capital equipment for judicial facilities, County administration and operations, offices for constitutional officers and their staffs; acquisition of sites of public capital facilities; and building design and facility need studies which are listed in the adopted capital improvements plan.~~

Public capital improvement means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, that is: associated with the construction, reconstruction, or improvement of public capital facilities, including equipped vehicles, that have a life expectancy of at least 5 years; related to land acquisition, land improvement, siting/planning, design, engineering, and permitting costs; or is related to other construction costs required to bring the public capital improvement or facility into service, consistent with the impact fee report. ~~planning, preliminary engineering, design studies, legal work, land surveys, right-of-way acquisition, engineering, land acquisitions, site improvements including exotic plant removal, buildings, capital equipment, permitting and construction of all necessary features for any project contained in the adopted capital improvement plan, but excludes operations and maintenance.~~

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

Recoupment means impact fee revenue that is received for facilities that are presently in place with sufficient capacity to benefit ~~benefitting~~ new development.

Roads shall have the same meaning set forth in F.S. § 334.03(22).

Site-related improvements are capital improvements and right-of-way dedications for direct access improvements to the development in question. Direct access improvements include but are not limited to the following:

1. Site driveways and roads within the development, access roads leading to and from the development, [and] the paving and/or improvement of a ~~thoroughfare plan~~ roadway segment where such improvement is necessary to provide paved access to and from the project, if the roadway segment is not scheduled to be improved within five years from the time of the credit agreement, as shown on the adopted capital improvements ~~program~~ plan;
2. Right and left turn deceleration lanes leading to those roads and driveways, and acceleration ~~and deceleration~~ lanes from those roads and driveways;
3. Traffic control measures and devices (including signs, marking, channelization, and traffic signals) for those roads and driveways within the development and those leading to and from the development; and
4. ~~Internal roads~~; and
- 5-4. Rights-of-way for the roads within the development and along the frontage of the development.

~~*Sustainability project* means a project that is designed to enhance and maintain the character of Martin County including the implementation of selected best development practices and the provision of streetscape improvements and bicycle and pedestrian facilities.~~

(Ord. No. 562, pt. 1, § 6.4, 12-7-1999; Ord. No. 728, pt. 2, 11-28-2006; Ord. No. 927, 3-19-2013; Ord. No. 970, pt. 1, 4-7-2015; Ord. No. 995, pt. 1, 3-22-2016)

Cross reference(s)—Rules of interpretation, § 1.5.

Sec. 6.5. Imposition of impact fees.

6.5.A. Except when deferral or exemption is permitted pursuant to section 6.11, any person who develops land located in Martin County shall be required to pay impact fees in the manner and amount set forth in this division. Payment of such fees shall not relieve the feepayer from an obligation to comply with the level of service standards established in the Comprehensive Growth Management Plan. The feepayer shall pay ~~No building permit or certificate of public facilities reservation or renewal or extension thereof shall be issued until the required impact fees at the time the building permit is issued, renewed, or extended. have been paid.~~ When a renewal or extension of a building permit ~~or certificate of public facilities reservation~~ is granted, then the feepayer shall be credited with the amount paid for the issuance of the original building permit ~~or certificate of public facilities reservation~~ and be required to pay the balance of current impact fees owed as provided by this Article.

6.5.B. Any existing land use that is changed, redeveloped, replaced, modified or expanded, except as noted in section 6.11.A, shall be required to pay impact fees based on the net increase in impact for the new use as compared to the previous use.

(Ord. No. 562, pt. 1, § 6.5, 12-7-1999)

Sec. 6.6. Computation of the amount of impact fee.

6.6.A. *Fee schedule*.

1. Except as provided in section 6.6.B, the amount of an impact fee shall be determined by the fee schedules shown on figure 6.1³. Beginning on January 1, 2025, the fees set forth in figure 6.1 are effective in four annual implementation cycles, consistent with the maximum increase and phasing standards mandated by the Florida Impact Fee Act. Each year as a new fee schedule takes effect, the prior year's schedule is no longer effective. The County may impose an administrative charge for the collection of impact fees. The fees shown on the fee schedule include an administrative charge to offset the cost of collection.
2. If a building permit ~~or a certificate of public facilities reservation~~ is requested for mixed uses, then the impact fees shall be determined based on available traffic generation data specific to mixed use developments. Otherwise, it will be determined according to the fee schedule by apportioning the space committed to uses specified on the fee schedule.
3. If the type of development activity is not specified on the fee schedule, the County Administrator shall use the fee applicable to the most nearly comparable type of land use shown on the fee schedule.

6.6.B. *Independent fee calculation study.* A feepayer may, at his own expense, prepare and submit to the County Administrator an independent fee calculation study for the development activity for which a building permit ~~or certificate of public facilities reservation~~ is sought. The independent fee calculation study shall follow generally accepted calculation methodologies and formats which are acceptable to the County Administrator. The burden shall be upon the feepayer to provide all relevant data, analysis, and reports necessary for the County Administrator to make a determination. Within 15 working days after receiving a complete independent fee calculation study, as determined by the County Administrator, the County Administrator shall issue a written decision to the feepayer adjusting or refusing to adjust the applicable impact fees.

6.6.C. *Application of fees to municipality.* Any municipality may submit evidence to the County Administrator indicating that one or more of the established impact fees are not appropriate for that municipality. Based upon evidence that the municipality is providing all or a portion of the types of facilities for which impact fees are imposed, the County and that municipality may, by interlocal agreement, eliminate or adjust the fee for that municipality.

(Ord. No. 562, pt. 1, § 6.6, 12-7-1999; Ord. No. 673, pt. 1, 8-2-2005)

Sec. 6.7. Payment of fee.

Except when deferral or exemption is permitted pursuant to section 6.11, the feepayer shall pay the required impact fees to the County Administrator or his designee at prior to the time the issuance of any building permit is issued, renewed, or extended certificate of public facilities reservation or renewal or extension thereof. No building permit ~~or certificate of public facilities reservation~~ shall be issued by Martin County or any municipality within Martin County until such fees have been paid, except as otherwise provided by this division.

(Ord. No. 562, pt. 1, § 6.7, 12-7-1999)

Sec. 6.8. Special revenue funds and impact fee benefit districts established.

6.8.A. *Public capital facility special revenue funds established.* The following special revenue funds are hereby established for each category of public capital facility: (1) library impact fee fund, (2) public buildings impact fee fund, (3) ~~corrections and law enforcement~~ impact fee fund, (4) fire rescue emergency services impact fee fund, (5) countywide parks and recreation impact fee fund, and (6) conservation and open space impact fee fund, and (6) (7) transportation impact fee fund.

³Figure 6.1 is located at the end of this Art. 6.

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

~~6.8.B. Library impact fee special revenue fund accounts established.~~ A library impact fee account is hereby established.

~~6.8.C. Corrections and law enforcement impact fee special revenue fund accounts established.~~ A corrections impact fee account is hereby established.

~~6.8.D. Emergency services impact fee special revenue fund accounts established.~~ There is hereby established an emergency services impact fee account for a fire/rescue impact fee.

~~6.8.E. Public recreation impact fee special revenue fund accounts.~~ There is hereby established an (1) active parkland impact fee account and (2) ocean beaches and beach facilities impact fee account.

~~6.8.F. Transportation benefit districts and impact fee special revenue fund accounts established.~~

1. Two transportation impact fee benefit districts are established as shown on figure 6.3.

2. Separate transportation impact fee accounts are established for each benefit district and for pedestrian/bicycle pathways.

~~6.8.G. Conservation/open space impact fee special revenue fund account.~~ There is hereby established an impact fee account for a conservation/open space impact fee.

~~6.8.H.B.~~ All impact fees collected shall be deposited in the appropriate special revenue fund ~~and accounts associated with the impact fee benefit district by public capital facility category and pursuant to applicable interlocal agreements and the impact fee study.~~

6.8.C. Impact fee benefit districts for public capital facilities collected under this division are as follows, consistent with the special revenue funds established above, interlocal agreements with the County, where applicable, and the impact fee study.

1. The benefit districts for fire rescue, law enforcement, public buildings, libraries, parks and recreation; and conservation and open space public capital facilities include incorporated and unincorporated Martin County.

2. The benefit districts for transportation impact fees are as shown in figure 6.3.

(Ord. No. 562, pt. 1, § 6.8, 12-7-1999; Ord. No. 927, 3-19-2013; Ord. No. 995, pt. 1, 3-22-2016)

Sec. 6.9. Use and collection of funds.

~~6.9.A. Impact fees collected shall be used within on capital facility improvements on the capital improvement plan as provided herein and by law Martin County for the purpose of public capital facilities, public capital improvements, sustainability projects, and activities related to preserving existing public buildings for their intended use. Such improvements shall be of the type made necessary by the County's growth and development and consistent with the Capital Improvements Element of the Comprehensive Growth Management Plan.~~

6.9.B. Funds shall be expended in the order in which they are collected.

6.9.C. Impact fees collected for a particular category of public facility, as provided in section 6.8, shall be deposited in an earmarked fund for that facility. Each fiscal period the County Administrator, after consultation with the affected constitutional officers and the municipalities pursuant to interlocal agreements, shall present to the Board of County Commissioners a proposed capital improvement plan, consistent with the requirements of the Comprehensive Plan, assigning funds, including any accrued interest, from the special revenue funds to the recommended public capital improvements projects and related eligible expenditures expenses. Monies, including any accrued interest, not assigned in any fiscal period shall be retained in the funds until the next fiscal period except as provided by the refund provisions of this division.

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

- 6.9.D. — Fees deposited in the library impact fee special revenue fund may only be used for projects that expand library capacity.
- 6.9.E. Fees deposited in the public buildings impact fee special revenue fund shall only be used for public buildings purposes.
- 6.9.F. Fees deposited in the corrections and law enforcement impact fee special revenue fund and the corrections impact fee account shall only be used for corrections purposes. Fees deposited in the corrections and law enforcement impact fee special revenue fund and the law enforcement impact fee account shall be used only for law enforcement purposes.
- 6.9.G. — Fees deposited in the emergency services impact fee special revenue fund and the fire protection/EMS combined impact fee account shall only be used for fire protection and emergency medical services purposes. Fees deposited in the emergency services impact fee special revenue fund and the fire prevention impact fee account shall be used only for fire prevention purposes. Fees deposited in the emergency services impact fee special revenue fund and the animal control impact fee account shall be used only for animal control purposes. Fees deposited in the emergency services impact fee special revenue fund and the emergency shelters impact fee account shall be used only for emergency shelters purposes.
- 6.9.H. — Fees deposited in the transportation impact fee special revenue fund and the rural transportation impact fee account shall only be used for transportation purposes. Fees deposited in the transportation impact fee special revenue fund and the urban transportation impact fee account shall only be used for transportation purposes. Fees deposited in the transportation impact fee special revenue fund and the pedestrian/bicycle pathways impact fee account shall only be used for pedestrian and bicycle pathways purposes.
- 6.9.I. Fees deposited in the countywide park impact fee special revenue fund and beach facilities impact fee accounts shall only be used only for park and beach facilities purposes.
- 6.9.J. Fees deposited in the conservation/open space impact fee special revenue fund account shall only be used for conservation/open space purposes.
- 6.9.K. Funds shall only be used as specified in section 6.9.D through section 6.9.J, unless it is established that the impact fees so collected are recoupment based impact fees. In that case, consideration may be given to using funds for public capital facility provision related to new development apart from the purpose for which they were originally assessed. Fees shall be used first for debt repayment on public facilities. All improvements shall be of the type made necessary by the County's growth and development as listed in the adopted capital improvements plan.
- 6.9.D. As provided in section 6.8, impact fee revenues must be expended on public capital improvements within the impact fee benefit district from which they are collected. However, upon a written finding by the County Engineer that qualified improvements in an adjacent district will provide a reasonable benefit to the district in which the fees are collected, fee revenues may be spend on such improvements. The County Engineer will consult the County Attorney prior to issuing a finding under this subsection.
- 6.9.L.E. No impact fee funds shall be used for repairs periodic or routine maintenance as defined in F.S. § 334.03(23), except where the County Engineer demonstrates in writing that a resurfacing repair or maintenance project includes provides for increased capacity -adding improvements.
- 6.9.M.F. In the event that bonds or similar debt instruments are issued for provision of public capital facilities for which public capital facilities impact fees may be expended, impact fees may be used to pay debt service on such bonds or similar debt instruments only if the associated public capital improvements provide a benefit reasonably connected to, or having a rational nexus with, the increased impact generated by the new development.
- 6.9.N. — Except as noted in section 6.8.F, all funds and accounts have County-wide service areas.
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6.9.-~~O-G.~~ All impact fees on deposit in the special revenue funds shall be invested in interest-bearing sources and income derived shall be applied to the special revenue funds.

6.9.-~~P-H.~~ The collecting agent shall be the County unless a municipality is so designated through an interlocal agreement. The collecting governmental unit ~~shall~~ may be entitled to ~~the an~~ administrative charge if provided for in this division or by interlocal agreement shown in the schedule to compensate it for the administrative expense of collecting and administering this division.

(Ord. No. 562, pt. 1, § 6.9, 12-7-1999; Ord. No. 673, pt. 1, 8-2-2005; Ord. No. 927, 3-19-2013; Ord. No. 995, pt. 1, 3-22-2016)

Sec. 6.10. Refund of fees paid.

6.10.A. If a building permit expires, is cancelled or revoked, the structure has not been completed, and no certificate of occupancy has been issued or no construction has been commenced and the impact fee revenues have not been expended or encumbered, then the feepayer shall be entitled to a refund, without interest, of the impact fees paid less the administrative fee to offset the costs of collection and refund. The feepayer must submit an application for such a refund to the County Administrator within 30 days of the expiration of the building permit. The application for a refund must contain a dated receipt issued for payment of the impact fee, the building permit or other permit for which the impact fees were paid, evidence that the applicant is the feepayer or a successor in interest to the feepayer, if relevant, proof from the municipality that the permit has been cancelled, and a copy of the permit issued by the municipality, and if relevant, the date on which the municipality forwarded the funds to Martin County. If the impact fee revenues have been expended or encumbered, upon application and at the option of the feepayer:

1. The feepayer shall receive a full monetary credit in the amount of the prepaid fee which shall remain valid and run with the land for a period of ten years from the date of receipt of the credit; or
2. The feepayer and Martin County shall enter into a cost reimbursement agreement in which the feepayer shall be repaid up to the full amount of the fee paid by the feepayer less the established administrative charge to offset the cost of collection and refund, based upon the County's receipt of other applicable fees over the next five years from the impact fee benefit district in which the property subject to the refund is located and provided that the timely and efficient provision of programmed facilities in the benefit district are not adversely impacted.

6.10.B. Any funds not expended, or encumbered, or programmed in the capital improvements plan by the end of the calendar quarter immediately following six years from the date the impact fee was paid shall, upon application of the feepayer within 180 days of that date, be returned to the feepayer with interest. Any impact fees prepaid pursuant to article 5, Adequate Public Facilities, shall be refunded pursuant to the provisions of that article.

(Ord. No. 562, pt. 1, § 6.10, 12-7-1999; Ord. No. 673, pt. 1, 8-2-2005)

Sec. 6.11. Exemptions, credits, and deferrals.

6.11.A. *Exemptions.* The following shall be exempted from payment of impact fees:

1. Alteration, expansion or replacement of an existing residential building where no additional dwelling units are created, where the use is not changed, and no additional vehicular trips will be produced over and above that produced by the existing use.
 2. Alteration, remodeling or replacement of an existing nonresidential building or structure where the use is not changed and the square footage and/or parking is not increased.
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- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

3. The construction of accessory buildings or structures that do not create an additional impact on public capital facilities or produce additional vehicular trips over and above that produced by the principal building or use of the land.

An exemption must be claimed by the feepayer prior to the issuance of a building permit. Any exemption not so claimed shall be deemed waived by the feepayer.

6.11.B. *Credits.*

1. The County will provide dollar-for-dollar credits, at fair market value, against impact fees for public capital improvements that are provided, constructed, or otherwise funded by an applicant, consistent with this subsection, whether such contribution is made pursuant to a proportionate share agreement or other instrument, agreement, or exaction.
- ~~1-2.~~ All credits must be approved by the Board of County Commissioners.
3. Credits shall be granted only for the same category of public capital facility for which the applicant will provide, construct, or otherwise fund a public capital improvement and, except as provided below, in the same impact fee benefit district.
- ~~2-4.~~ Except in the case of a transportation impact fee credit established in a Proportionate Fair-Share Agreement pursuant to article 5, Land Development Regulations, impact fee credits shall satisfy the criteria set forth in this subsection paragraphs 3 through 6.
- ~~3-5.~~ The value of any donation or dedication of public capital ~~facilities~~ improvements required of the feepayer under a County or municipal development order shall be credited dollar-for-dollar against the impact fees otherwise due ~~provided the subject facilities are listed in the adopted capital improvements plan.~~ Credits shall be calculated consistent with F.S. § 380.06(16).
- 4-6. The feepayer will provide the following information to the County Administrator for a determination of the value of any donation or dedication:
 - a. An independent property appraisal report prepared by an individual who is both a designated ~~member~~ Member of the Appraisal Institute (MAI) and a State-certified general appraiser acceptable to the County Administrator, containing the following:
 - (1) Purpose of the appraisal.
 - (2) Legal description of property, including a minimum of five years delineation of title.
 - (3) Present use and zoning.
 - (4) Utilities.
 - (5) Type and condition of improvements and special features that may add to or detract from the value of the property.
 - (6) Highest and best use of the property on which the appraisal is based before the acquisition of rights and interests to be acquired and the highest and best use of the remainder after the acquisition when a partial taking is involved. In either instance, if the existing use is not the premise on which the valuation is based, the appraisal will contain an explanation justifying the determination that the property is available and adaptable for a different highest and best use and there is a demand for that use in the market.
 - (7) Before and after valuation as interpreted by Florida law will be used in partial donations or special benefits to the residue land or improvements.

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

- (8) Approaches to value including all applicable approaches to value. If an approach is not considered applicable, the appraiser must state why. All pertinent calculations used in developing the approaches will be shown.
- (a) In the market approach, the appraisal report will contain a direct comparison of pertinent comparable sales to the property being appraised. The appraiser must include a statement setting forth his analysis and reasoning for each item of adjustment to comparable sales.
 - (b) Where the income (capitalization) approach is used, there must be documentation to support the income, expenses, interest rate, capitalization rate, discount rate, or any other factors used in the analysis. Where it is determined that the market rental income is different from the existing or contract income, the increase or decrease must be explained and supported by a market information.
 - (c) Where the cost approach is utilized, the appraisal report must contain the specific source of cost data, remaining economic life, and an explanation of each type of accrued depreciation.
- (9) Appraisal after value must be supported to the same extent as the appraisal of the before value. This support should include one of more of the following:
- (a) Sales comparable to the remainder properties.
 - (b) Sales of comparable properties from which there have been similar donations or acquisitions for like usages.
 - (c) Development of the income approach on properties which show economic loss or gain as a result of similar acquisition or taking for like usages.
 - (d) Public sales of comparable lands by the State or other public agencies.
 - (e) In the event the data described in (a) through (d) above are not available the appraisal will so state and give the appraiser's reasoning for his value estimate.
- b. The difference between the before and after appraisal will represent the value of property to be acquired including the damages to the remainder property. The appraiser will separately analyze and tabulate the difference showing a reasonable allocation of site improvements and damages.
- c. Where two or more of the approaches of value are used, the appraisal will show the correlation of the separate indications of value derived by each approach along with a reasonable explanation for the final conclusion of value. This correlation will be included for both before and after appraisals.
- d. All appraisal reports should include identified photographs of the subject property including all principal aboveground improvements or unusual features affecting the value of the property to be taken or damaged.
- e. Appraisal reports will contain a survey and sketch or plat of the property showing boundary dimensions, location of improvements and other significant features of the property.
- f. Each appraisal report will contain or make reference to the comparable sales which were used in arriving at the fair market value. Comparable sales data must state the date of sale, names of parties to the transaction, consideration paid, financing, conditions of sale and with whom these were verified, the location, total area, type of improvements, appraiser's estimate of highest and best use at the date of sale, zoning, and any other data pertinent to the analysis and evaluation thereof. If the appraiser is unable to verify the financing and conditions of sale from the usual
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- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

sources such as buyer, seller, broker, title or escrow company, etc., he will so state. Pertinent comparable sales data should include identified photographs of all principal aboveground improvements or unusual features affecting the value of the comparable [sales].

- g. All properties appraised and the comparable sales which were relied upon in arriving at the fair market value estimate will be personally inspected in the field by the appraiser and all dates of inspection will be shown in the appraisal report.
 - h. The effective date to which the valuation applies.
 - i. A statement of appropriate content [content] and limiting conditions, if any.
 - j. The certification, signature, and date of signature of the appraiser.
- ~~5.7.~~ Credits must be claimed by the feepayer prior to the issuance of a building permit for the development against which the applicant wishes to apply the credit. Any credit not so claimed shall be deemed waived by the feepayer.
- ~~6.8.~~ No credit shall be given for site-related improvements.
9. If the County increases its impact fee rates, the holder of any impact fee credits, whether granted under this division, F.S. 380.06, or other authority, which were in existence before the fee increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established.
10. Impact fee credits are assignable and transferable from one property to another in the same impact fee district or an adjacent district that receives benefits from the improvement or contribution that generated credits.

6.11.C. *Deferral of impact fee payments for affordable housing.*

- 1. Prior to the application for a building permit, builders of affordable housing for very low, low, and moderate income households may request that payment of impact fees be deferred until the issuance of the certificate of occupancy or one year after the issuance of the building permit, whichever is earlier. ~~This deferral is available only when the affordable housing occurs in development that has been issued a valid certificate of public facilities exemption under the article 5, Adequate Public Facilities.~~
 - 2. Deferrals will be made to applicants who meet the criteria and shall be determined on a case-by-case basis by the County Administrator.
 - 3. Prior to the application for a building permit, buyers of very low and low income housing may apply for a loan from the County for 100 percent of the impact fees assessed on very low and low income housing as that term is defined in the Martin County Comprehensive Plan. Repayment is due upon sale or transfer of the affected property, or at the end of 15 years, whichever occurs first, unless the County chooses to allow refinancing of the loan if the affected housing continues to meet the County's definition of very low or low income housing.
 - 4. Prior to the application for a building permit, buyers of moderate income housing may apply for a loan from the County for 50 percent of the impact fees assessed on moderate income housing as that term is defined in the Martin County Comprehensive Plan. The interest on the loan shall be equivalent to the County's long-term borrowing rate at the time of the loan. Repayment of the loan plus interest is due upon sale or transfer of the affected property, or at the end of ten years, whichever occurs first, unless the County chooses to allow refinancing of the loan if the affected housing continues to meet the County's definition of moderate income housing.
 - 5. In order to receive a deferral of impact fees the sales prices of the homes cannot exceed 90 percent of median area purchase price as established by the United States Department of the Treasury in
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accordance with section 3(b)2 of the United States Housing Act of 1937. In addition, house size is correlated to household size, so that the home to be constructed does not exceed HUD income guidelines.

~~6.11.D. Deferral of impact fee payments for permit-ready industrial development. For a permit-ready industrial development, impact fees shall be paid no later than at the time of building permit issuance for construction on each of the individual lots approved as part of the development. The impact fee due for each of the approved individual lots shall be based on the size and intensity of the actual development proposed for each lot and shall be determined according to the impact fee schedule in effect at the time of the payment.~~

(Ord. No. 562, pt. 1, § 6.11, 12-7-1999; Ord. No. 728, pt. 2, 11-28-2006; Ord. No. 731, pt. 3, 12-5-2006; Ord. No. 970, pt. 1, 4-7-2015)

Sec. 6.12. Review and audit of impact fees and interlocal agreements fee schedule

~~6.12.A. This article and tThe fee schedule contained in figure 6.1 and the existing interlocal agreements shall be reviewed and updated by the Board of County Commissioners consistent with the Impact Fee Act at least once each fiscal biennium.~~

~~6.12.B. Interlocal agreements related to this article shall be reviewed by the Board of County Commissioners at least once every two years to confirm ongoing compliance with this article and the Impact Fee Act.~~

~~6.12.C. The County will prepare annual audits and financial reports consistent with the Impact Fee Act.~~

(Ord. No. 562, pt. 1, § 6.12, 12-7-1999)

Sec. 6.13. Appeals.

Any determination made by the County Administrator in reference to this division may be appealed to the Board of County Commissioners by filing an appeal with the County Administrator within 30 days of such decision. The County Administrator shall schedule the appeal for consideration by the Board of County Commissioners at the next available regular meeting of the Board. The Board of County Commissioners shall render a decision within 60 calendar days of the date of the regular meeting at which the appeal was considered unless good cause is shown and made part of the record, or provided that the appellant has not requested a postponement of the matter.

(Ord. No. 562, pt. 1, § 6.13, 12-7-1999)

Secs. 6.14—6.40. Reserved.

DIVISION 2. SCHOOL IMPACT FEES

Sec. 6.41. Short title, authority, and applicability.

6.41.A. This division shall be known and may be cited as the "School Impact Fee Ordinance."

6.41.B. The Board of County Commissioners of Martin County has the authority to adopt this division pursuant to article VIII of the Constitution of the State of Florida and to F.S. ch. 125 and F.S. §§ 163.3201, 163.3202(3), and 380.06(16).

6.41.C. This division shall apply to the unincorporated and incorporated areas of Martin County.

6.41.D. This division shall apply to residential development that is subject to a development order.

(Code 1974, § 23-252; Ord. No. 474, § I, 7-25-1995)

Sec. 6.42. Intents and purposes.

- 6.42.A. This division is intended to implement and be consistent with the Martin County Comprehensive Growth Management Plan.
- 6.42.B. The purpose of this division is to regulate the use and development of land so as to ensure that new development bears the full cost of capital expenditures necessary to provide public schools for that new development in Martin County as contemplated by the Martin County Comprehensive Growth Management Plan.

(Code 1974, § 23-253; Ord. No. 474, § II, 7-25-1995)

Sec. 6.43. Rules of construction.

- 6.43.A. The provisions of this division shall be liberally construed so as to effectively carry out its purpose in the interest of the public health, safety, and welfare.
- 6.43.B. For the purposes of administration and enforcement of this division, unless otherwise stated in this division, the following rules of construction shall apply to the text of this division:
1. In case of any difference of meaning or implication between the text of this division and any caption, illustration, summary table, or illustrative table, the text shall control.
 2. The word "shall" is always mandatory and not discretionary; the word "may" is permissive.
 3. Words used in the present tense shall include the future; and words used in the singular number shall include the plural, and the plural the singular, unless the context clearly indicates the contrary.
 4. The phrase "used for" includes "arranged for," "designed for," "maintained for," or "occupied for."
 5. The word "person" includes an individual, a corporation, a partnership, an incorporated association, or any other similar entity.
 6. Unless the context clearly indicates the contrary, where a regulation involves two or more items, conditions, provisions, or events connected by the conjunction "and," "or" or "either...or," the conjunction shall be interpreted as follows:
 - a. "And" indicates that [all] the connected terms, conditions, provisions or events shall apply.
 - b. "Or" indicates that the connected items, conditions, provisions or events may apply singly or in any combination.
 - c. "Either...or" indicates that the connected items, conditions, provisions, or events shall apply singly but not in combination.
 7. The word "includes" shall not limit a term to the specific example, but is intended to extend its meaning to all other instances or circumstances of like kind or character.
 8. "County Administrator" means the County Administrator or whoever he/she may designate to carry out the administration of this division, or the chief executive officer of any municipality or whoever he/she may designate to carry out the administration of this division.

(Code 1974, § 23-254; Ord. No. 474, § III, 7-25-1995)

Cross reference(s)—Rules of interpretation, § 1.5.

Sec. 6.44. Definitions.

Building permit means a permit issued pursuant to Chapter 21, Article 1, General Ordinances, Martin County Code. For purposes of this section (Article 6) this term shall also include a final development order for those improvements to land not requiring building permits, or any renewal or extension of any such permit or final development order.

Capital costs of educational facilities are expenditures for the acquisition of fixed assets or additions to fixed assets and expenditures for site acquisition, construction, design, site development, necessary off-site improvements, and capital equipment pertaining to educational facilities.

Capital equipment is equipment with an expected use life of three years or more.

Capital improvement includes school planning and design, land acquisition, site improvements, buildings, and capital equipment, but excludes maintenance and operations.

Dwelling unit. See Article 3, Section 3.3, Glossary of terms. For the purpose of Article 6, Division 2, a guesthouse does not constitute a separate dwelling unit.

Encumbered fee revenue means the commitment by the School Board of an impact fee for the purpose of expenditures on the planning or design of, land acquisition for, or construction of capital improvements or purchase of capital equipment that provide a benefit to new growth and development. For the purpose of this division, encumbrance is accomplished where any impact fee supported facility is adopted in the School Board's annual budget, or in the first year of the adopted Capital Improvements Element of the Martin County Comprehensive Growth Management Plan.

Feepayer is a person applying for the issuance of a building permit for a type of land development activity specified in section 6.45 of this division.

School Board means the elected representatives that, in accordance with the provisions of section 4(b) of article IX of the State Constitution, shall operate, control, and supervise all free public schools in their respective districts and may exercise any power except as expressly prohibited by the State Constitution or general law.

Superintendent means the elected official responsible for the administration and management of the schools and for the supervision of instruction in the district who operates as the secretary and executive officer of the School Board, as provided by law.

(Code 1974, § 23-255; Ord. No. 474, § IV, 7-25-1995; Ord. No. 970, pt. 1, 4-7-2015)

Cross reference(s)—Rules of interpretation, § 1.5.

Sec. 6.45. Imposition of school impact fees.

6.45.A. Except when deferral is permitted pursuant to section 6.51, any person who, after the effective date of this division, seeks to develop land by applying for the issuance of a building permit, or renewal or extension thereof, shall be required to pay a school impact fee in the manner and amount set forth in this division.

6.45.B. Except when deferral is permitted pursuant to section 6.51, no building permit, or renewal or extension of that permit, shall be issued unless and until the school impact fee hereby required has been paid. When a renewal or extension of such permit is granted pursuant to applicable laws, then the feepayer shall be credited with that amount paid for the issuance of the original permit or certificate.

(Code 1974, § 23-256; Ord. No. 474, § V, 7-25-1995)

Sec. 6.46. Computation of the amount of school impact fee.

- 6.46.A. Except as provided in subsection B of this section, the amount of the fee shall be determined by the fee schedule shown on section 6.54 of this division.
- 6.46.B. The feepayer may, at his/her expense, submit evidence to the School Board indicating that the fees set out in subsection A above are not appropriate for this particular development. Claims of inappropriateness may not be based on temporary or short-term residences. Based upon convincing and competent evidence, the School Board may adjust the fee to that appropriate for the particular development. The burden shall be upon the feepayer to provide all relevant data, analysis, and reports which would assist the School Board in making a determination. The adjustment may include a credit for school facilities, provided such facilities are consistent with section 6.47.B of this division. The School Board's action in adjusting or refusing to adjust the impact fee pursuant to an independent calculation shall be in writing and must be transmitted by certified mail to the feepayer, with a copy to the County Administrator.

(Code 1974, § 23-257; Ord. No. 474, § VI, 7-25-1995)

Sec. 6.47. Payment of fee.

- 6.47.A. Except when deferral is permitted pursuant to section 6.51, the feepayer shall pay the fee to the County Administrator at any time prior to the issuance of any building permit which may be required for development listed in the schedule in section 6.54 of this division or any renewal or extension thereof. No building permit may be issued for any development listed in section 6.54 of this division by Martin County or any municipality within Martin County until such fee has been paid.
- 6.47.B. School land and capital improvements may be offered by the feepayer as total or partial payment of the required impact fee provided that such offer is consistent with the standards and criteria set forth in F.S. ch. 235, is accepted by the School Board, and is consistent with the adopted Capital Improvements Element of the Martin County Comprehensive Growth Management Plan. The offer shall not constitute payment of the impact fee until it is accepted by the School Board and the feepayer has dedicated such land and/or made such improvements or posted security for the construction of any and all capital improvements pursuant to the offer as accepted.
- 6.47.C. Credit shall be given for land at such time as marketable title in fee simple absolute is conveyed to the School Board, free of encumbrances with such documentation and requirements set by the School Board for the acceptance of real property.
- 6.47.D. Credit for contributions of or for school facilities may be given only upon petition to the School Board. Approval of the School Board must be obtained prior to effecting the contribution for all contributions made on or after the effective date of this division.

(Code 1974, § 23-258; Ord. No. 474, § VII, 7-25-1995)

Sec. 6.48. School impact fee trust fund established.

A County school impact fee trust fund is hereby established. Funds withdrawn from these accounts must be used in accordance with section 6.49 of this division.

(Code 1974, § 23-259; Ord. No. 474, § VIII, 7-25-1995)

Sec. 6.49. Use of funds and establishment of school impact fee trust fund.

- 6.49.A. The collecting governmental unit shall be entitled to up to but not more than three percent of the funds collected to compensate it for the administrative expense of collecting and administering the School Impact Fee Ordinance. All remaining funds collected from school impact fees shall be used solely for the purpose of

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

capital costs of educational facilities under the jurisdiction of the Martin County School Board, including repayment of indebtedness for such facilities. School facilities shall be of the type made necessary by the County's growth and development and consistent with the Capital Improvements Element of the Comprehensive Growth Management Plan.

- 6.49.B. The County and School Board by interlocal agreement shall provide for the following: Each fiscal period the School Board shall, after consultation with the superintendent and County Administrator, prepare a capital improvement program for adoption for school facilities, assigning funds, including any accrued interest, from the school impact fee trust fund to specific school improvements projects and related expenses. Monies, including any accrued interest, not assigned in any fiscal period shall be retained in the school impact fee trust fund until the next fiscal period except as provided by the refund provisions of this division. Funds shall be expended in the order in which they are collected.
- 6.49.C. In the event that bonds or similar debt instruments are issued for advanced provision of school facilities for which school impact fees may be expended, impact fees may be used to pay debt service on such bonds or similar debt instruments to the extent that the facilities provided are of the type described in subsection A above and that the restrictions on use of funds imposed by subsection B above are complied with. In the event that impact fees are pledged to issued bonds or similar debt instruments, then said impact fees are presumed to be expended.

(Code 1974, § 23-260; Ord. No. 474, § IX, 7-25-1995)

Sec. 6.50. Refund of fees paid.

- 6.50.A. If a building permit expires or is cancelled or is revoked, the structure has not been completed, and no certificate of occupancy has been issued or no construction has been commenced and the impact fee revenues have not been expended or encumbered, then the feepayer shall be entitled to a refund, without interest, of the impact fee paid as a condition for its issuance except that the School Board shall retain three percent of the funds as an administrative fee to offset the costs of collection and refund. The feepayer must submit an application for such a refund to the superintendent within 30 days of the expiration of the permit. The application for refund must contain a dated receipt issued for payment of the impact fee; the building permit or other permit for which the impact fees were paid; evidence that the applicant is the feepayer or a successor in interest to the feepayer; proof from the County or municipality that the permit has been cancelled; and, if relevant, the date on which the municipality forwarded the funds to Martin County or the School Board. If the impact fee revenues have been expended or encumbered, upon application and at the option of the feepayer:
1. The feepayer shall receive a full monetary credit in the amount of the prepaid fee which shall remain valid and run with the land for a period of ten years from the date of receipt of the credit; or
 2. The feepayer and the School Board shall enter into a cost reimbursement agreement, in which the feepayer shall be repaid up to the full amount of the fee paid by the feepayer (less an administrative charge of three percent to account for the cost of collection and refund), based upon the School Board's receipt of other applicable fees over the next five years.
- 6.50.B. Any funds not expended or encumbered by the end of the fiscal year immediately following six years from the date the school impact fee was paid shall, upon application of the feepayer to the School Board within 180 days of that date, be returned to the feepayer.

(Code 1974, § 23-261; Ord. No. 474, § X, 7-25-1995)

Sec. 6.51. Exemption, credits, and deferrals.

- 6.51.A. *Exemption.* Alteration, expansion or replacement of an existing residential building where no additional dwelling units are created and where the use is not changed shall be exempted from payment of the school

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

impact fee. An exemption must be claimed by the feepayer at the time of the issuance of a building permit. Any exemption not so claimed shall be deemed waived by the feepayer.

6.51.B. *Credits.* The value of any donation or dedication of school land or school-related capital facilities required of the feepayer under a County or city development order shall be credited against the impact fee or fees otherwise due provided the subject land and/or facilities are contained in the School Board's section of the adopted Capital Improvements Element of the Comprehensive Growth Management Plan. Credits must be claimed by the feepayer at the time of the issuance of a building permit. Any credit not so claimed shall be deemed waived by the feepayer. The feepayer will provide the following information to the School Board for a determination of the value of any donation or dedication:

1. An independent property appraisal report prepared by an individual who is both a member of the Appraisal Institute (MAI) and a State-certified general appraiser acceptable to the Superintendent of Schools containing the following:
 - a. Purpose of the appraisal.
 - b. Legal description of property, including a minimum of five years delineation of title.
 - c. Present use and zoning.
 - d. Utilities.
 - e. Type and condition of improvements and special features that may add to or detract from the value of the property.
 - f. Highest and best use of the property on which the appraisal is based before the acquisition of rights and interests to be acquired and that highest and best use of the remainder after the acquisition when a partial taking is involved. In either instance, if the existing use is not the premise on which the valuation is based, the appraisal will contain an explanation justifying the determination that the property is available and adaptable for a different highest and best use and there is a demand for that use in the market.
 - g. Before and after valuation as interpreted by Florida law will be used in partial donations or special benefits to the residue land or improvements.
 - h. A valuation including all applicable approaches to value. If an approach is not considered applicable, the appraiser must state why. All pertinent calculations used in developing the approaches will be shown.
 - (1) In the market approach, the appraisal report will contain a direct comparison of pertinent comparable sales to the property being appraised. The appraiser must include a statement setting forth his analysis and reasoning for each item of adjustment to comparable sales.
 - (2) Where the income (capitalization) approach is used, there must be documentation to support the income, expenses, interest rate, capitalization rate, discount rate, or any other factors used in the analysis. Where it is determined that the market rental income is different from the existing or contract income, the increase or decrease must be explained and supported by market information.
 - (3) Where the cost approach is utilized, the appraisal report must contain the specific source of cost data, remaining economic life, and an explanation of each type of accrued depreciation.
 - i. Appraisal after value must be supported to the same extent as the appraisal of the before value. This support should include one or more of the following:
 - (1) Sales comparable to the remainder properties.

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

- (2) Sales of comparable properties from which there have been similar donations, or acquisitions for like usages.
 - (3) Development of the income approach on properties which show economic loss or gain as a result of similar acquisition or taking for like usages.
 - (4) Public sales of comparable lands by the State or other public agencies.
 - (5) In the event the data described in (1) through (4) above are not available, the appraisal will so state and give the appraiser's reasoning for his value estimate.
- j. Where two or more of the approaches of value are used, the appraisal will show the correlation of the separate indications of value derived by each approach along with a reasonable explanation for the final conclusion of value. This correlation will be included for both before and after appraisals.
 - k. All appraisal reports should include identified photographs of the subject property including all principal aboveground improvements or unusual features affecting the value of the property to be taken or damaged.
 - l. Appraisal reports will contain a survey and sketch or plat of the property showing boundary dimensions, location of improvements and other significant features of the property.
 - m. Each appraisal report will contain or make reference to the comparable sales which were used in arriving at the fair market value. Comparable sales data must state the date of sale, names of parties to the transaction, consideration paid, financing, conditions of sale and with whom these were verified, the location, total area, type of improvements, appraiser's estimate of highest and best use at the date of sale, zoning, and any other data pertinent to the analysis and evaluation thereof. If the appraiser is unable to verify the financing and conditions of sale from the usual sources such as buyer, seller, broker, title or escrow company, etc., he will so state. Pertinent comparable sales data should include identified photographs of all principal aboveground improvements or unusual features affecting the value of the comparable [sales].
 - n. All properties appraised and the comparable sales which were relied upon in arriving at the fair market value estimate will be personally inspected in the field by the appraiser and all dates of inspection will be shown in the appraisal report.
 - o. The effective date to which the valuation applies.
 - p. A statement of appropriate contingent and limiting conditions, if any.
 - q. The certification, signature, and date of signature of the appraiser.

The School Board shall certify the amount of any such credit to the County, which credit against school impact fees shall be accepted by the County as a final determination of the credited amount. Any feepayer who requests the issuance of a building permit (or renewal or extension thereof) for development for which school land has been dedicated or a fee paid in lieu of, prior to the effective date of this division, shall receive a credit therefor against the applicable school impact fee, provided that the feepayer provides documentation satisfactory to the Superintendent of Schools that the feepayer's impact has been addressed.

6.51.C. Deferral of impact fee payments for affordable housing.

- 1. Builders of affordable housing for low and very low income households may request prior to the application for building permit that payment of impact fees be deferred until the issuance of the certificate of occupancy or one year after the issuance of the building permit, whichever is earlier.
- 2. Definitions.

Affordable housing is defined in the Martin County Comprehensive Growth Management Plan as housing that requires 30 percent or less of a household's gross annual income for monthly housing costs.

Low income households are determined as households whose income is 51 percent to 80 percent of the median income limits established by the U.S. Department of Housing and Urban Development (HUD), adjusted for family size and as distributed yearly by the Florida Housing Finance Agency.

Very low income households are defined as households whose income is 50 percent or less of median income as determined by the income limits established by the U.S. Department of Housing and Urban Development (HUD), adjusted for family size and as distributed yearly by the Florida Housing Finance Agency.

3. Deferrals will be made to applicants who meet the criteria and will be determined on a case-by-case basis by the superintendent or his/her designee.
4. In order to receive a deferral of impact fees, the sales prices of the homes cannot exceed 90 percent of median area purchase price as established by the United States Department of the Treasury in accordance with section 3(b)2 of the United States Housing Act of 1937. In addition, house size is correlated to household size, so that the home to be constructed does not exceed HUD income guidelines.
5. *Appeals.* Any determination made by the Superintendent of Schools may be appealed to the School Board by filing notice of said appeal to the Superintendent of Schools within 30 days of such decision.

(Code 1974, § 23-262; Ord. No. 474, § XI, 7-25-1995)

Cross reference(s)—See § 71.45 et seq. of the Martin County Code regarding the discretionary Economic Development Impact Fee Mitigation Program for Qualified Target Businesses.

Sec. 6.52. Review of fee structures.

The fee schedule contained in section 6.54 hereof shall be reviewed by the School Board at least once each fiscal biennium.

(Code 1974, § 23-263; Ord. No. 474, § XII, 7-25-1995)

Sec. 6.53. Penalty and enforcement provision.

A violation of this division shall be a misdemeanor punishable according to law; however, in addition to or in lieu of any criminal prosecution, Martin County or any feepayer shall have the power to sue for relief in civil court to enforce the provisions of this division. Knowingly furnishing false information to the Superintendent of Schools or the County Administrator on any matter relating to the administration of this division shall constitute a violation thereof.

(Code 1974, § 23-264; Ord. No. 474, § XIII, 7-25-1995)

Sec. 6.54. School impact fee schedule.

[The school impact fee schedule is as follows:]

SCHOOL IMPACT FEE SCHEDULE

Dwelling Unit Size* (square feet)	Cost Per Unit	Cost Per Unit Martin Downs**
800 and under	\$3,609.37	\$448.18

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

801—1,100	5,355.08	665.16
1,101—2,300	5,567.39	689.63
2,301 and over	5,756.12	712.62

*Size is based on "living area." Detached living area will be included in total living area unless it constitutes a separate dwelling unit. Guesthouses do not constitute a separate dwelling unit.

**Fees reduced to offset land dedication. Supplementary Agreement recorded at O.R. Book 584, Page 1368.

(Code 1974, § 23-265; Ord. No. 474, 7-25-1995; Ord. No. 641, pt. 1, 4-20-2004; Ord. No. 703, pt. 1, 6-20-2006; Ord. No. 786, pt. 1, 2-5-2008)

Figure 6.1
Martin County Impact Fees
Effective June 20, 2016

Land Use	Roads	Public Bldgs.	Law	Fire Rescue	Parks	Conservation/ Open Space	Libraries	Subtotal	Admin. Fee (1.5%)	Total Impact Fees
Residential:										
<800 FT ² and Under	\$2,268.00	\$410.11	\$264.00	\$208.00	\$1,196.55	\$540.00	\$439.00	\$5,325.66	\$79.88	\$5,405.54
801 to 1,100	\$2,293.00	\$469.31	\$363.00	\$286.00	\$1,377.09	\$579.00	\$471.00	\$5,838.40	\$87.58	\$5,925.98
1,101 to 2,300	\$2,815.00	\$645.97	\$760.00	\$599.00	\$1,971.91	\$661.00	\$537.00	\$7,989.88	\$119.85	\$8,109.73
2,301 and Over	\$4,063.00	\$809.84	\$991.00	\$780.00	\$2,699.40	\$755.00	\$614.00	\$10,712.24	\$160.68	\$10,872.92
Nonresidential:										
Hotel/Motel	\$2,159.31	\$394.06	\$341.36	\$119.00	\$1,058.46	\$654.00	-	\$4,726.19	\$70.89	\$4,797.08
RV Park	\$1,110.28	\$273.16	\$231.31	\$89.00	\$753.40	\$491.00	-	\$2,948.15	\$44.22	\$2,992.37
Nursing Home	\$725.39	\$228.05	\$197.10	\$166.16	-	-	\$266.00	\$1,582.70	\$23.74	\$1,606.44
ACLF	\$282.57	\$119.55	\$103.85	\$86.94	-	-	\$266.00	\$858.91	\$12.88	\$871.79
Medical Office	\$5,281.41	\$238.26	\$310.21	\$351.01	-	-	-	\$6,180.90	\$92.71	\$6,273.61
Bank Walk-In	\$6,241.42	\$693.36	\$601.61	\$80.00	-	-	-	\$7,616.39	\$114.25	\$7,730.64
Bank w/ Drive-In	\$6,841.38	\$554.09	\$480.82	\$80.00	-	-	-	\$7,956.29	\$119.34	\$8,075.63
Office Under 100,000 FT ²	\$2,198.39	\$316.04	\$274.36	\$80.00	-	-	-	\$2,868.79	\$43.03	\$2,911.82
Office 100,000 to 199,999 FT ²	\$2,276.55	\$314.33	\$272.72	\$80.00	-	-	-	\$2,943.60	\$44.15	\$2,987.75
Office 200,000 to 399,999 FT ²	\$2,311.60	\$305.52	\$265.17	\$80.00	-	-	-	\$2,962.30	\$44.43	\$3,006.73
Office 400,000 to 599,999 FT ²	\$2,510.30	\$286.30	\$248.51	\$80.00	-	-	-	\$3,125.11	\$46.88	\$3,171.99
Office 600,000 to 799,999 FT ²	\$2,437.05	\$302.93	\$262.96	\$80.00	-	-	-	\$3,082.94	\$46.24	\$3,129.18
Office 800,000 to 999,999 FT ²	\$2,325.26	\$348.46	\$302.52	\$80.00	-	-	-	\$3,056.25	\$45.84	\$3,102.09
Office 1,000,000 FT ² or Larger	\$2,171.03	\$409.87	\$355.86	\$80.00	-	-	-	\$3,016.75	\$45.25	\$3,062.00
Manufacturing	\$1,044.57	\$154.97	\$134.86	\$12.00	-	-	-	\$1,346.40	\$20.20	\$1,366.60
Warehouse	\$1,314.16	\$98.36	\$85.78	\$12.00	-	-	-	\$1,510.30	\$22.65	\$1,532.95
Mini-Warehouse	\$827.48	\$9.93	\$173.60	\$12.00	-	-	-	\$1,023.00	\$15.35	\$1,038.35
Gen. Industrial	\$1,856.96	\$182.10	\$157.74	\$12.00	-	-	-	\$2,208.80	\$33.13	\$2,241.93

- LAND DEVELOPMENT REGULATIONS
Article 6 IMPACT FEES

Retail Under 50,000 FT ²	\$4,224.00	\$424.60	\$368.50	\$309.10	-	-	-	\$5,326.20	\$79.89	\$5,406.09
Retail 50,000 to 99,999 FT ²	\$4,919.37	\$616.18	\$534.25	\$319.00	-	-	-	\$6,388.80	\$95.83	\$6,484.63
Retail 100,000 to 199,999 FT ²	\$5,182.79	\$550.98	\$741.94	\$319.00	-	-	-	\$6,794.71	\$101.92	\$6,896.63
Retail 200,000 to 399,999 FT ²	\$5,907.05	\$496.38	\$678.36	\$319.00	-	-	-	\$7,400.79	\$111.01	\$7,511.80
Retail 400,000 to 599,999 FT ²	\$6,249.63	\$496.38	\$642.69	\$319.00	-	-	-	\$7,707.71	\$115.62	\$7,823.33
Retail 600,000 to 799,999 FT ²	\$6,864.73	\$451.71	\$811.88	\$319.00	-	-	-	\$8,447.32	\$126.71	\$8,574.03
Retail 800,000 to 999,999 FT ²	\$7,575.80	\$451.71	\$785.68	\$319.00	-	-	-	\$9,132.19	\$136.98	\$9,269.17
Retail 1,000,000 FT ² or Larger	\$7,183.78	\$414.48	\$671.93	\$319.00	-	-	-	\$8,589.20	\$128.84	\$8,718.04
Gasoline/Service Station	\$3,266.08	\$76.94	\$571.75	\$480.82	-	-	-	\$4,395.59	\$65.93	\$4,461.52
Auto Sales and Repair	\$7,071.06	\$550.98	\$749.36	\$92.00	-	-	-	\$8,463.40	\$126.95	\$8,590.35
Restaurant	\$10,570.79	\$550.98	\$2,352.43	\$575.00	-	-	-	\$14,049.20	\$210.74	\$14,259.94
Fast Food Restaurant	\$15,692.54	\$2,481.90	\$2,756.66	\$575.00	-	-	-	\$21,506.10	\$322.59	\$21,828.69
Car Wash	\$9,570.22	\$992.76	\$1,064.42	\$92.00	-	-	-	\$11,719.40	\$175.79	\$11,895.19
Convenience Store w/o Gas	\$13,556.27	\$496.38	\$1,549.80	\$1,302.35	-	-	-	\$16,904.80	\$253.57	\$17,158.37
Convenience Store w/ Gas	\$15,328.27	\$744.57	\$1,691.71	\$1,421.64	-	-	-	\$19,186.20	\$287.79	\$19,473.99
Pharmacy w/ Drive Thru	\$1,763.30	\$326.70	\$283.80	\$237.60	-	-	-	\$2,611.40	\$39.17	\$2,650.57
Golf Course	\$8,219.00	\$431.85	\$1,351.41	\$218.00	-	-	-	\$10,220.26	\$153.30	\$10,373.56
Racquet Club	\$3,151.93	\$310.24	\$444.68	\$373.25	-	-	-	\$4,280.10	\$64.20	\$4,344.30
Parks	\$527.24	\$66.05	\$58.21	\$36.00	-	-	-	\$687.50	\$10.31	\$697.81
Tennis Court	\$7,138.00	\$124.10	\$99.00	\$444.00	-	-	-	\$7,805.10	\$117.08	\$7,922.18
Marina	\$715.00	\$7.45	\$186.46	\$18.00	-	-	-	\$926.91	\$13.90	\$940.81
Boat Storage	\$150.65	\$7.45	\$47.80	\$18.00	-	-	-	\$223.91	\$3.36	\$227.27
Post Office	\$4,404.40	\$411.40	\$356.40	\$299.20	-	-	-	\$5,471.40	\$82.07	\$5,553.47
Library	\$4,674.96	\$362.36	\$676.90	\$568.97	-	-	-	\$6,283.20	\$94.25	\$6,377.45
Day Care Center	\$2,686.20	\$394.90	\$343.20	\$288.20	-	-	-	\$3,712.50	\$55.69	\$3,768.19
Hospital	\$2,132.90	\$496.10	\$430.10	\$361.90	-	-	-	\$3,421.00	\$51.32	\$3,472.32
House of Worship	\$1,347.26	\$124.10	\$188.50	\$158.43	-	-	-	\$1,818.30	\$27.27	\$1,845.57
Movie Theatre	\$10,140.74	\$49.64	\$4,778.42	\$319.00	-	-	-	\$15,287.80	\$229.32	\$15,517.12
Elem School	\$1,769.64	\$243.23	\$440.31	\$370.53	-	-	-	\$2,823.71	\$42.36	\$2,866.07
Middle School	\$1,695.04	\$208.48	\$419.82	\$351.87	-	-	-	\$2,675.20	\$40.13	\$2,715.33
High School	\$1,758.06	\$161.32	\$418.88	\$352.35	-	-	-	\$2,690.61	\$40.36	\$2,730.97
Fitness Center	\$4,609.76	\$310.24	\$1,709.00	\$444.00	-	-	-	\$7,073.01	\$106.10	\$7,179.11

(Ord. No. 634, pt. 1, 10-7-2003; Ord. No. 673, pt. 1, 8-2-2005; Ord. No. 819, pt. 1, 3-31-2009; Ord. No. 858, pt. 1, 3-16-2010; Ord. No. 927, 3-19-2013; Ord. No. 995, pt. 1, 3-22-2016)