

ORDINANCE NO. 2019-25

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, REGARDING IMPACT FEES; AMENDING APPENDIX E TO THE NASSAU COUNTY CODE OF ORDINANCES ENTITLED COMPREHENSIVE IMPACT FEE ORDINANCE; AMENDING SECTION 1.02 ENTITLED DEFINITIONS; AMENDING SECTION 1.03 ENTITLED LEGISLATIVE FINDINGS; REPEALING AND REPLACING SECTION 1.07 ENTITLED ADOPTION OF IMPACT FEE STUDIES; REPEALING AND REPLACING ARTICLE II ENTITLED PARKS AND RECREATIONAL FACILITIES IMPACT FEES; PROVIDING FOR NOTICE; PROVIDING FOR CODIFICATION OF APPENDIX E TO THE NASSAU COUNTY CODE OF ORDINANCES AS A NEW CHAPTER 34 WITHIN THE NASSAU COUNTY CODE; PROVIDING FOR SEVERABILITY, CONFLICTS, LIBERAL CONSTRUCTION, AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA:

**SECTION 1. AMENDMENT OF SECTION 1.02 OF APPENDIX E, NASSAU COUNTY CODE OF ORDINANCES.** Section 1.02 of Appendix E to the Nassau County Code of Ordinances entitled "Definitions" is hereby amended as follows:

**Sec. 1.02. - General Definitions.**

When used in this Chapter, the following terms shall have the following meaning, unless the context otherwise clearly requires:

\* \* \*

*Impact Fee* shall mean collectively and individually, as the context may require, the Park and Recreation Impact Fee, the Fire Rescue Impact Fee, the Administrative Facilities Impact Fee, the Educational System Impact Fee, and the Law Enforcement Impact Fee.

\* \* \*

*Impact Fee Study* shall mean individually and collectively, as the context may require, the study prepared by Duncan Associates entitled "Park, Fire Rescue, Law Enforcement and Administrative Facility Impact Fee Study for Nassau County, Florida" dated April 2015, the study prepared by Fishkind and Associates, Inc., entitled "Nassau County School Impact Fee Study" dated November 7, 2011, and the study prepared by GAI Consultants entitled "Park and Recreation Impact Fee Study," dated June 2019.

\* \* \*

[Underline indicates additions; strikethrough indicates deletions]

**SECTION 2. AMENDMENT OF SECTION 1.03 OF APPENDIX E, NASSAU COUNTY CODE OF ORDINANCES.** Section 1.03 of Appendix E to the Nassau County Code of Ordinances entitled "Legislative Findings" is hereby amended as follows:

**Sec. 1.03. – Legislative Findings.**

It is hereby ascertained, determined and declared:

- A. Pursuant to Article VIII, Section 1, Florida Constitution, and Sections 125.01 and 125.66, Florida Statutes, the Nassau County Board of County Commissioners has all powers of local self-government to perform County functions and render County services and facilities except when prohibited by law, including the authority to adopt and impose Impact Fees through a County ordinance.
- B. Florida Statutes § 163.3202(3) encourages the use of innovative land development regulations, including the use of Impact Fees, to implement the goals, objectives and policies of a County's comprehensive plan.

- C. Future growth represented by capital facilities impact construction will require improvements and additions to capital facilities to accommodate and maintain the levels of service adopted by the County, and accordingly, should contribute its fair share to the cost of improvements and additions to the capital facilities that are required to accommodate the use of such facilities by growth.
- D. The required improvements and additions to the capital facilities needed to accommodate existing development at the adopted level of service shall be financed by revenue sources other than Impact Fees.
- E. Implementation of an Impact Fee structure to require future capital facilities impact construction to contribute its fair share of the cost of improvements and additions to capital facilities is an integral and vital element of the management of growth.
- F. Based upon the study prepared by Duncan Associates entitled "Park, Fire Rescue, Law Enforcement and Administrative Facility Impact Fee Study for Nassau County, Florida" dated April 2015, as partially updated by the study prepared by GAI Consultants entitled "Park and Recreation Impact Fee Study," dated June 2019, the Commission now desires to adopt and amend its a comprehensive impact fee ordinance, including provisions for the imposition of park impact fees, fire rescue impact fees, law enforcement impact fees, administrative facilities impact fees, and educational system impact fees.
- G. The school board previously authorized an Impact Fee study to be completed by Fishkind and Associates, Inc., entitled "Nassau County School Impact Fee

Study," dated November 7, 2011, and then submitted same to the Board of County Commissioners.

- H. The Commission has determined that the adoption and updating of a the comprehensive Impact Fee ordinance and the collection of Impact Fees for parks and recreational facilities, fire rescue, law enforcement, administrative facilities and educational facilities are in the best interests of the citizens of Nassau County, Florida.
- I. In F.S. Ch. 420, the Florida Legislature directly recognizes the critical shortage of affordable housing in the State of Florida for very low to moderate income families, the problems associated with rising housing costs in the state, and the lack of available housing programs to address these needs. In recognition of these problems and the state's encouragement to local governments to work in partnership with the state and private sector to solve these housing problems, the County finds a need for local programs to stimulate and provide for the development of affordable housing for low and very-low income persons.
- J. The Commission desires to provide incentives to develop and provide affordable housing stock within the County so that low and very-low income persons who desire to live and to work in the County may have access to housing, and thus to offset the negative consequences of the shortage of such housing.
- K. To accomplish this objective, the Commission finds that it is fair and reasonable to provide for deferral of Impact Fees for affordable housing to reduce the

burden of Impact Fees on low and very-low income persons and encourage the development of affordable housing.

L. Some of the Impact Fees collected by the County pursuant to this Chapter may be used to pay existing debt related to the construction of capital facilities or for previously approved projects. The Commission legislatively determines that each of these capital facilities or previously approved projects that are funded by Impact Fees has a rational nexus to the impacts generated by new development that contributes Impact Fees towards the funding of these facilities and that there is available capacity to serve those properties from the debt funded facilities or previously approved projects.

[Underline indicates additions; strikethrough indicates deletions]

**SECTION 3. REPEAL AND REPLACEMENT OF SECTION 1.07 OF APPENDIX E, NASSAU COUNTY CODE OF ORDINANCES.** Section 1.07 of Appendix E to the Nassau County Code of Ordinances entitled "Adoption of Impact Fee Studies" is hereby repealed in its entirety and replaced with the following:

- A. The County previously adopted the study entitled "Park, Fire Rescue, Law Enforcement and Administrative Facility Impact Fee Study for Nassau County, Florida" prepared by Duncan Associates, dated April 2015. Such Impact Fee study is attached to Nassau County Ordinance No. 2016-02 and is hereby incorporated by reference.
- B. The County previously adopted the "Nassau County School Impact Fee Study," dated November 7, 2011, prepared by Fishkind and Associates, Inc. Such

Impact Fee study is attached to Nassau County Ordinance No. No. 2016-02 and is hereby incorporated by reference.

- C. The County hereby adopts and incorporates by reference, the study entitled "Park and Recreation Impact Fee Study," prepared for the County by GAI Consultants dated June 2019, including the assumptions, conclusions and findings in such study as to the determination of anticipated costs of the additions to the County Park System required to accommodate growth. The Park and Recreation Impact Fee Study is attached to the Ordinance from which this Section is derived as Appendix "A."

**SECTION 4. REPEAL AND REPLACEMENT OF ARTICLE II OF APPENDIX E, NASSAU COUNTY CODE OF ORDINANCES.** Article II of Appendix E to the Nassau County Code of Ordinances entitled "Parks and Recreational Facilities Impact Fees" is hereby repealed in its entirety and replaced with the following:

**ARTICLE II. - PARKS AND RECREATIONAL FACILITIES IMPACT FEES**

**Section 2.01. - Definitions applicable to Park and Recreation Impact Fees.**

In addition to the general definitions contained in section 1.02 hereof, the following terms shall have the following meanings as used in this Article:

*Community Park* shall mean a park, which is designed to serve the recreation needs of several communities in the unincorporated areas of the County generally within a one- to five-mile service radius. They may include restrooms, onsite parking, large landscaped areas, community centers, lighted sports fields, athletic complexes, large swimming pools, and other specialized recreational facilities. These parks are generally at least ten (10) acres in size.

*Community Park and Recreation Benefit District* or *Benefit District* shall mean the geographical areas established by the County pursuant to section 2.04 hereof.

*County Park System* shall include all regional parks and community parks owned and operated by the County, including active parks, passive parks, water access sites,

and associated recreational facilities and buildings, but does not include those parks and recreational facilities that are owned and operated by private entity, the federal government, or a city or those parks and recreational facilities that are owned and operated by the State of Florida. For the purposes of this chapter, the term "County Park System" also does not include Neighborhood Parks.

*Duplex* shall mean a type of Multi-Family Dwelling Unit consisting of a residential building containing two attached Single-Family Houses on one single lot or parcel of land.

*Neighborhood Park* shall mean a local park, which is typically less than ten (10) acres in size and may include landscaping and recreational improvements such as sandboxes, play sculpture, playground equipment, benches, shelters, trees and fencing. These parks are used by the residents of one (1) or more nearby neighborhoods, typically those within a half-mile radius of the park.

*Park and Recreation Impact Fee* shall mean the Park and Recreation Impact Fee imposed pursuant to section 2.03 hereof.

*Park and Recreation Impact Fee Study* shall mean the study entitled "Park and Recreation Impact Fee Study," prepared for the County by GAI Consultants dated June 2019, attached to the Ordinance from which this Article is derived as Appendix "C."

*Quadruplex* means shall mean a type of Multi-Family Dwelling Unit consisting of a residential building containing four attached Single-Family Houses on one single lot or parcel of land.

*Regional Park* shall mean either water-based recreation sites, sites with specialized recreational facilities, or a large, resource-based park that are generally at least thirty (30) acres or more in size and intended to serve residents of the entire unincorporated area, as well as residents of the municipalities. These parks contain recreation uses, such as water-based recreation, beach access sites, boating facilities, camping, fishing, trails and nature study, but may also provide specialized recreational facilities, such as a sports complex.

**Section 2.02. - Legislative Findings Applicable to Park and Recreation Impact Fees.** The Board of County Commissioners of Nassau County, Florida, hereby finds, determines and declares that:

A. The Board has determined that ad valorem tax revenue and other revenues will not be sufficient to provide the capital improvements and additions to the

County Park System that are necessary to accommodate new Residential Construction within the County.

B. The standard of service to be provided in the County Park System and the allocation of projected costs required to accommodate the needs of future Residential Construction as presented in the Park and Recreation Impact Fee Study, has been approved and adopted by the County and such study is found to be consistent with the Comprehensive Plan of the County.

C. The County has the responsibility to provide parks and recreational facilities in the County Park System. Residential Construction occurring within the County impacts upon the County Park System; therefore, the Park Impact Fee shall be imposed in all unincorporated areas of the County and within all Cities that have consented to the imposition of the Park Impact Fee.

D. There is a rational nexus between future growth, as measured by new Residential Construction, and the need to expand the County Park System through the acquisition and construction of new parks and recreational facilities in order to maintain the standards of service currently provided by the County Park System.

E. Development necessitated by growth contemplated in the comprehensive plan and the Park and Recreation Impact Fee Study will require improvements and additions to the County Park System to accommodate the new development generated by such growth and maintain the standards of service currently provided by the County Park System.

F. Future growth, as represented by Residential Construction, should contribute its fair share to the cost of improvements and additions to the County Park System that are required to accommodate the impact generated by such growth.

G. Implementation of a Park and Recreation Impact Fee to require future Residential Construction to contribute its fair share to the cost of required park and recreation capital improvements and additions is an integral and vital element of the regulatory plan of growth management incorporated in the comprehensive plan of the County.

H. The imposition of a Park and Recreation Impact Fee is to provide a source of revenue to fund the construction or improvement of the County Park System necessitated by growth.

I. The County Park System benefits all residents of the County and, therefore, the Park and Recreation Impact Fee shall be imposed in all unincorporated areas of the County and within the municipal limits of the municipalities that have consented by interlocal agreement pursuant to section 1.05 hereof, except for the City of Fernandina Beach, which provides its own park facilities.

J. The Board of County Commissioners expressly finds that the improvements and additions to the County Park System funded by the Park and Recreation Impact



Fee provide a benefit to all Residential Construction within the unincorporated areas of the County and those incorporated areas that have consented by interlocal agreement to inclusion in the County's Park and Recreation Impact Fee program in excess of the amount of the Park and Recreation Impact Fee.

K. The purpose of this Article is to require payment of Park and Recreation Impact Fees by those who engage in Residential Construction and to provide for the cost of capital improvements to the County Park System which are required to accommodate such growth. This Article shall not be construed to permit the collection of Park and Recreation Impact Fees in excess of the amount reasonably anticipated to offset the demand on the County Park System generated by such Residential Construction.

L. The required improvements and additions to the County Park System needed to eliminate any deficiencies shall be financed by revenue sources of the County other than Park and Recreation Impact Fees.

M. The data set forth in the Park and Recreation Impact Fee Study, which was employed in the calculation of the Park and Recreation Impact Fee rates imposed herein, is the most recent and localized data available for the County Park System at the time the Impact Fee study was developed. Based upon subsequent cost trends, existing levels of service in the County, and the County's current funding abilities, the Commission finds and determines that the data set forth in the Park and Recreation Impact Fee Study is still relevant and valid for purposes of the Park and Recreation Impact Fee and results in a conservative rate to ensure that Residential Construction is not paying more than its fair share of the costs of providing the necessary improvements and additions to the County Park System necessitated by growth.

N. The administrative fee set forth in section 2.04(H) hereof constitutes the County's actual costs for collection of the Park and Recreation Impact Fee including the actual costs related to the administration and the collection process.

### **Section 2.03. - Imposition of Park and Recreation Impact Fees.**

A. All Residential Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Parks and Recreation Impact Fee shall pay the Park and Recreation Impact Fee established in this Section at the time of issuance of a building permit for such Residential Construction.

B. All Residential Construction occurring within the unincorporated area of the County and within the municipal limits of the municipalities that have consented by interlocal agreement pursuant to section 1.05 hereof shall pay the following community Park and Recreation Impact Fee and regional Park and Recreation Impact Fee:

Type of Dwelling Unit	Persons Per Dwelling Unit	Per Capita Park and Recreation Impact Fee	Total Park and Recreation Impact Fee Per Dwelling Unit
Single-Family Houses (Detached)	2.65	\$773.17	\$2,048.90
Multi-Family (Except for Duplex/Quadruplex)	1.72	\$773.17	\$1,329.85
Duplex/Quadruplex	2.43	\$773.17	\$1,878.80
Mobile Home	2.87	\$773.17	\$2,219.00

C. Annually on October 1, the Park and Recreation Impact Fee shall automatically be adjusted by the percent change for the latest twelve-month period as of the previous May 1 of the Consumer Price Index for all Urban Consumers for the U.S. City Average for all Services as published monthly by the U.S. Department of Commerce, Bureau of Labor Statistics. Provided, however, that in the event the Commission determines that the requested rate adjustment will cause Residential Construction to pay more than its fair share of the costs of improvements and additions to the County Park System that are necessary to accommodate the expected impact generated by such growth, said rate adjustment will be decreased accordingly. The adjusted Park and Recreation Impact Fee rates shall take effect on October 1 of each year subject to the notice provisions in section 7.12.

D. Bi-annually from October 1<sup>st</sup> the Park and Recreation Impact Fee shall be reviewed by the Board of County Commissioners as to the fee and may be adjusted based on the data provided.

**Section 2.04. - Use of Monies.**

A. The Commission hereby establishes four (4) sub-County Community Park and Recreation Benefit Districts, corresponding with census tracts for the County as further depicted in the 2010 Census Tract Reference Map. All Park and Recreation Impact Fees collected within a Park and Recreation Benefit District shall be expended either for the purpose of providing growth-necessitated capital improvements to a Community Park within such Benefit District or for the purpose of providing growth-necessitated capital improvements to a Regional Park providing a Countywide benefit, as applicable.

B. The Commission hereby establishes four (4) "Community Park and Recreation Impact Fee Trust Funds" to correspond to the four (4) Community Park and Recreation Impact Fee Benefit Districts described in subsection A. above. The Commission hereby creates the "Regional Park and Recreation Impact Fee Trust Fund." Such funds shall be maintained separate and apart from all other County accounts.

C. Upon receipt by the County, Park and Recreation Impact Fees shall be deposited into the appropriate Community Park and Recreation Impact Fee Trust Fund that corresponds with the Community Park and Recreation Impact Fee Benefit District in which the Residential Construction is occurring or within the Regional Park and Recreation Impact Fee Trust Fund, as applicable.

D. Park and Recreation Impact Fees shall not be used for any expenditure that would be classified as a maintenance or repair expense.

E. Funds on deposit in the Park and Recreation Impact Fee trust funds, as established in subsection A. above, shall be used solely for the purpose of providing growth-necessitated capital improvements to a community park within each corresponding sub-County district or for the purpose of providing growth-necessitated capital improvements to a regional park providing a Countywide benefit, as applicable. However, to the extent that a Community Park provides reasonable benefits beyond the sub-County district within which it is located, it may be funded with Park and Recreation Impact Fee funds collected from an adjacent sub-County district. Prior to encumbering any Park and Recreation Impact Fee funds in this manner, the County Manager or designee shall make a written determination that (1) the Community Park capital improvement will substantially benefit the development in the sub-County district from which the Park and Recreation Impact Fees have been collected; (2) the planned community park capital improvements is of a nature such that it will add capacity to the County Park System beyond the sub-County district in which it is situated; and (3) the demand for the community park capital improvement is reasonably attributable to development in the sub-County district from which the Park and Recreation Impact Fees have been collected.

F. The monies deposited into the Park and Recreation Impact Fee trust accounts shall be used solely to provide capital improvements or additions to the County Park System as necessitated by growth as projected in the Impact Fee study, as these improvements may be amended from time-to-time, including, but not limited to:

1. Land acquisition, including any cost of acquisition or condemnation;
2. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and material testing, legal, appraisals, and construction management;
3. Design and construction plan preparation;
4. Site development and on-site and off-site improvements incidental to the construction thereto;

5. Any permitting or application fees necessary for the construction;
6. Design and construction of new parks and recreational facilities;
7. Design and construction of new drainage facilities required by the construction of parks and recreational facilities or improvements thereto;
8. Relocating utilities required by the construction of parks and recreational facilities or improvements or additions thereto;
9. Landscaping;
10. Construction management and inspection;
11. Surveying, soils, and materials testing;
12. Acquisition of capital equipment for the County Park System;
13. Repayment of monies borrowed from any budgetary fund of the County which were used to fund growth-necessitated capital improvements to the County Park System as provided herein;
14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to fund growth-necessitated improvements and additions to the County Park System subsequent to the effective date of this chapter; and
15. Costs related to the administration, collection, and implementation of the Park and Recreation Impact Fees.

G. The monies deposited into the Park and Recreation Impact Fee trust accounts shall be used solely to provide capital improvements or additions to the County Park System as necessitated by growth as projected in the Impact Fee study and shall not be used for any expenditure that would be classified as a maintenance or repair expense. A report will be prepared annually by the County reflecting the collection and expenditures of Park and Recreation Impact Fees by the County during the previous year.

H. Any Park and Recreation Impact Fee funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be deposited in the appropriate Park and Recreation Impact Fee trust account and used as provided herein.

I. The County may retain 1.5 percent of all Park and Recreation Impact Fees received or the actual costs of administration and collection, whichever is less, as an administrative fee to defray the costs of administering the Park and Recreation Impact Fees. The Nassau County Clerk of Court may retain an additional 0.5 percent of all Park and Recreation Impact Fees received or the actual costs of administration and collection, whichever is less, as an administrative fee to defray the costs of administering the Park and Recreation Impact Fees.

J. The Park and Recreation Impact Fees collected pursuant to this Article shall be returned to the then current owner of the property on behalf of which such fee was paid, if such fees have not been expended or encumbered prior to the end of the fiscal year immediately following the ninth anniversary of the date upon which such fees were paid. Refunds shall be made only in accordance with the following procedure:

1. The then present owner shall petition the County for the refund within six (6) months following the end of the calendar quarter immediately following nine (9) years from the date on which the fee was received.

2. The petition for refund shall be submitted to the County Manager and shall contain:

(a) A notarized sworn statement that the petitioner is the present owner of the property on behalf of which the Park and Recreation Impact Fee was paid;

(b) A copy of the dated receipt issued for payment of the Park and Recreation Impact Fee or such other record as would evidence payment; and

(c) A certified copy of the latest recorded deed or a copy of the most recent ad valorem tax bill.

3. Within sixty (60) days from the date of receipt of a petition for refund, the County Manager will advise the petitioner and the Commission of the status of the Park and Recreation Impact Fee requested for refund, and if such Park and Recreation Impact Fee has not been expended or encumbered within the applicable time period, then it shall be returned to the petitioner. For the purposes of this section, fees collected shall be deemed to be spent or encumbered on the basis of the first fee in shall be the first fee out.

**SECTION 5. NOTICE.** In accordance with Section 7.12 of Appendix E. of the Nassau County Code of Ordinances, the County Administrator is hereby directed to publish a notice once in a newspaper of general circulation within the county which notice shall include: (A) a brief and general description of the Park and Recreation Impact Fee, (B) a description of the geographic area in which the impact fee will be collected; (C) the impact fee rates to be imposed for each land use category; and (D) the date of implementation of the impact fee rates set forth in the notice, which date shall not be earlier than ninety (90) days after the date of publication of the notice.

**SECTION 6. CODIFICATION OF APPENDIX E, NASSAU COUNTY CODE OF ORDINANCES AS CHAPTER 34 OF THE NASSAU COUNTY CODE OF ORDINANCES.** It is the intention of the Board of County Commissioners and it is hereby ordained that Appendix E to the Nassau County Code of Ordinances entitled "Comprehensive Impact Fee Ordinance," as amended by this Ordinance, shall be codified as Chapter 34 of the Nassau County Code of Ordinances. The sections of this Ordinance may be renumbered or relettered to accomplish such intentions and the word "Ordinance" shall be changed to "Section" or other appropriate word.

**SECTION 7. MISCELLANEOUS.**

A. Severability. If any clause, section or provision of this Ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said chapter shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

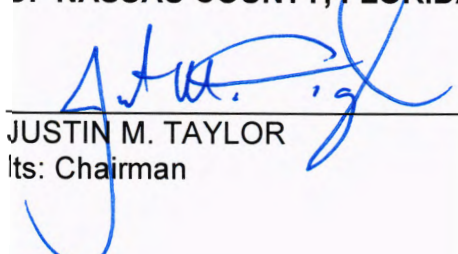
B. Conflicts. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

C. Liberal Construction. The terms and provisions of this Ordinance shall be liberally construed to affect the purpose for which it is adopted.

D. Effective Date. The Clerk shall file a certified copy of this Ordinance with the Department of State within ten days of its adoption and the Effective Date of this Ordinance shall be February 5, 2020.

**DULY ADOPTED** this 14<sup>th</sup> day of October, 2019.

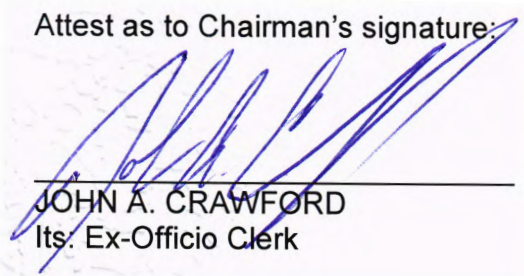
**BOARD OF COUNTY COMMISSIONERS  
OF NASSAU COUNTY, FLORIDA**



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JUSTIN M. TAYLOR  
Its: Chairman

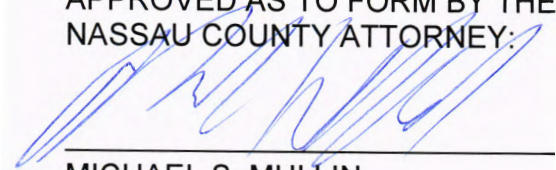
Attest as to Chairman's signature:



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JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

APPROVED AS TO FORM BY THE  
NASSAU COUNTY ATTORNEY:



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MICHAEL S. MULLIN

## **APPENDIX A**

### **Park and Recreation Impact Fee Study**





## **Park and Recreation Impact Fee Study**

Nassau County, Florida

GAI Project Number: A180831.00

June 2019 – Final Report

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## 1.0 INTRODUCTION AND METHODOLOGY

### 1.1 Impact Fee Context

An "Impact Fee" is a one-time fee or charge that is imposed by a local government on the development of new or expanded residential or non-residential property to pay for all or a portion of the incremental capital costs required to serve new development. Impact Fees can only be spent on capital equipment or infrastructure required to serve new development. In 2006, the Florida legislature passed Senate Bill 1194, also known as the Florida Impact Fee Act. As of the date of this report, the Florida Impact Fee Act requires that any impact fee adopted by county ordinance must, at a minimum:

- a) Require that the calculation of the impact fee be based on the most recent and localized data.
- b) Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.
- c) Limit administrative charges for the collection of impact fees to actual costs.
- d) Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.

The Florida Impact Fee act recognizes that Impact Fees are "...an outgrowth of home rule power of a local government to provide certain services within its jurisdiction" § 163.31801(2), 2018 Fla. Stat. Further, the Florida Impact Fee Act does not expressly identify, by either allowing or disallowing, the use of Impact Fees for capital equipment of infrastructure for any particular public service (e.g. municipal services, fire services, police services, transportation services or park services) or type of facility. Again, while not expressly identified in the Florida Impact Fee Act, court rulings on the subject have validated that the provision of capital equipment or infrastructure for local government public services that can be clearly and directly linked to new development (Dual Rational Nexus) are eligible to be funded with Impact Fees.

Consistent with the Florida Impact Fee Act, Impact Fees used to pay for capital equipment or infrastructure for specific public services are generally regarded as a regulatory function of local government as a condition for land development to protect the health, safety, and welfare of the community. Unlike general taxes, an Impact Fee is not established for the primary purpose of generating revenue. In addition, Impact Fees must be based on a proportional need of the capital costs for new public facilities generated by new development and expenditures of Impact Fees must convey a proportional benefit to the fee payer.

### 1.2 Methodology

There are two generally accepted approaches in methodology for the calculation of an Impact Fee that is proportional to the cost of capital required to deliver public services to new development. These methods include 1) a demand or consumption approach (also referred to as either a Level of Service ("LOS") approach or an improvements approach) and 2) an asset reproduction or replacement approach. The main difference between the two methods is a matter of public policy looking forward versus historical implementation and execution.

The asset reproduction or replacement approach is similar to an LOS approach except for how the measure of capital costs is derived. This approach also attributes capital costs on a per resident basis, however, the capital cost of equipment or infrastructure for the provision of Park and Recreation services is fixed to the current provision of existing park and recreation land, facilities, and equipment, whatever they may be at the time, regardless of LOS metrics. This existing capital cost is converted to a rate per person using existing population. This approach skips the step of defining what service should be (i.e. LOS) and assumes the existing rate of capital (equipment and infrastructure) per unit of population represents an adequate delivery of public services. It is important to note that if the needed capital costs based on a LOS in the demand or consumption approach is equivalent to the actual implementation of park and recreation services, the two methods would produce nearly identical calculations of Park and Recreation Impact Fees per type of development.

There is a perception from an equity perspective that the asset approach is preferred because of the potential for existing deficiencies in capital facilities. In general, Impact Fees can be based on a higher LOS than existing at the time adoption, subject to certain restrictions that ensure new development would not be paying twice for the same capital facilities. This condition arises because new development is also likely contributing to other general revenue sources that would be used in the future to remedy the existing deficiency. Thus, the asset approach is considered conservative because it reduces the likelihood of differences in LOS delivery between existing and new residents and the complications of ensuring that new development is not inequitably burdened by paying twice for the same capital facilities.

It is important to note that although this analysis establishes a technically calculated fee, the Nassau County ("County") Board of County Commission has the public policy option of adopting a Park and Recreation Impact Fee at a any level lower than calculated within this Report.

### **1.3 Nexus Findings**

The purpose of the Nassau County Park and Recreation Impact Fee is to fund the capital cost of providing for land acquisition and constructing and installing park and recreation facilities required to serve future new residents within the County's service area. As such, the Nassau County Park and Recreation Impact Fee calculated within this Report is presumed to only be used to fund capital costs required to serve future new residents.

New residential development in the form of new housing units constructed in the County's service area will generate the capacity to support new households and new residents, each requiring incremental land and park and recreation facilities. Using resident population as the common denominator by different types of residential development (i.e. single-family, multi family, mobile home), the analysis contained in this Report meets the following Dual Rational Nexus requirements:

1. There is a reasonable relationship between the demand and need for Park and Recreation land, equipment, and infrastructure and the growth due to the type of development; and
2. There is a reasonable relationship between the expenditure of the Park and Recreation Impact fee and the benefits accruing to new development.

This Report has been prepared to support legal compliance with existing case law and statutory requirements as of the date of this Report. The Report also documents the components of the methodology, service area, land and facility costs, credits, and demand – all of which demonstrates the

rational nexus between the need, use, and amount of the Park and Recreation Impact Fee and new residential development.

### 1.4 Population Service Area and Benefit Districts

The geographic service area used in this analysis includes all unincorporated areas of Nassau County, excluding incorporated cities and towns. In 2018, the estimated population of this service area was 68,710, reflecting a population rate of 2.66 persons per occupied housing unit (PPH), representing current localized data specific to Nassau County (see **Table 1**).

**Table 1 – 2018 Population and Housing Occupancy Rates**

Residential Types	City/Town	Balance of County	Nassau County
Population	17,120	68,710	85,830
Occupied Housing Units	7,830	25,830	33,660
Persons per Unit (PPH)	2.19	2.66	2.55

Source: US Census; 2018 Population Estimates; 2017 1-year and 5-year American Community Survey (ACS); GAI Estimates; Notes: City and Town includes Callahan, Hilliard, and Fernandina Beach

There will always be a natural rate of housing vacancy because existing or new housing units are never likely to be 100% occupied. Natural housing vacancy is generally a result of timing in household formation and sales of new housing units, transitions between existing for sale housing, and seasonal or second home ownership. Regardless of existing occupancy status, the development of a new housing unit increases the capacity for population growth and creates an increase in the demand for park and recreation facilities and capital. Therefore, local data was used to identify current occupancy rates for new park and recreation demand created by new development.

This analysis uses population as the common denominator by different types of residential development, reflecting current localized data specific to Nassau County, to indicate the reasonable relationship between need, use, and amount of Park and Recreation Impact Fee (see **Table 2**).

**Table 2 – 2018 Housing Occupancy Rates (PPH)**

Residential Types	City/Town	Balance of County	Nassau County
Single-family	2.28	2.65	2.55
Duplex/Quad	1.93	2.43	2.13
Multi Family	1.54	1.72	1.67
Mobile Home	2.44	2.87	2.85
<b>TOTAL</b>	<b>2.21</b>	<b>2.66</b>	<b>2.55</b>

Source: US Census; 2018 Census Population Estimates; 2017 1-year and 5-year American Community Survey (ACS); GAI Estimates; Notes: City and Town includes Callahan, Hilliard, and Fernandina Beach

Based on the current occupancy characteristics of existing household types, the variation in average PPH is utilized to reflect the different relationships among types of development. For the purpose of this

analysis, these current relationships are presumed to also delineate future household occupancy for each type of development.

Nassau County also plans and implements the different types of Park and Recreation facilities based on a distinction of benefit. Regional parks are planned and implemented on a county-wide basis and therefore reflect a benefit to the entire service area. Community Parks are planned and implemented based on four (4) benefit districts that correspond to Census tracts. The most important aspect of the benefit districts is the linkage between need (demand) and expenditure (use) of the Impact Fee. While it is possible to calculate a different fee for each benefit district using the asset approach, it is not necessary to reflect a fair and equitable fee structure. Any variances in calculated fees using the asset approach are simply an artifact of past spending and existing capacity or deficiency in services. They do not reflect the required capital costs to meet the needs of new development in the future. Therefore, this analysis considers Park and Recreation services as a bundle with the presumption that Nassau County will plan and implement based on benefit districts.

## 2.0 PROGRAM COSTS

### 2.1 Cost Components

The total cost required to provide adequate park and recreation facilities should be identified between the cost (price) of purchasing land or an easement for various types of park and recreation concepts ("Land Costs") and the costs (prices) of constructing or installing vertical and horizontal facilities and park and recreation equipment ("Facility Costs"). This analysis estimates the two distinct cost components based on the current provision of existing park and recreation land, facilities, and equipment, whatever they may be at the time of this analysis (Asset Approach). The purpose of the analysis described in this section is to estimate reasonable unit rates for Land Costs and Facility Costs required to provide various types of Park and Recreation concepts.

### 2.2 Land Cost (Price)

In either the current or the future perspective, the cost (price) of land to support the various types of park and recreation concepts described in this analysis is generally the most challenging to estimate. Land costs as a component of an Impact Fee calculation should, at minimum, represent a current Fair Market Value or the current price the County would expect to pay in a competitive market. However, because the intent of Impact Fees is to cover the capital cost of capital equipment or infrastructure provided in the future, consideration must be given to the impact on Fair Market Value in the future, particularly in rapidly developing areas. Several current appraisals specific to Nassau County were reviewed as part of this analysis and considered in the calculation of land costs (prices).

Property values maintained by the County Property Appraiser may be a reasonable estimate of current Fair Market Value. When indicating an opinion of Just Value for real property, as required under s. 4, Art. VII of the State Constitution, a County Property Appraiser should take into consideration the following factors (Fla. Stat. §193.011):

- ▶ *The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length (i.e. Fair Market Value);*

- ▶ The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law;
- ▶ The location of said property;
- ▶ The quantity or size of said property;
- ▶ The cost of said property and the present replacement value of any improvements thereon;
- ▶ The condition of said property;
- ▶ The income from said property; and
- ▶ The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements.

Each County Property Appraiser's office is generally staffed with individuals qualified and experienced with business valuation, real property valuation, or tangible property valuation, with supervision by someone with an appraisal license or certification. While Florida Law is consistent with the professional standards that govern appraisal licenses or credentials, the consideration of the factors listed above are at the discretion of individual County Property Appraisers.

While the general intent of Just Value is to represent a Fair Market Value, the process of appraisal for property tax purposes tends to understate observed transaction prices in a competitive market. The County identified 32 parcels dedicated or in-service for Park and Recreation land, making up slightly more than 466 acres (see **Appendix A**). Using the 2018 preliminary property tax roll, the total Just Value for this list of parcels is \$15,725,320.

This analysis also included a multivariate regression model using the list of 32 parcels that included an estimation of transaction prices (market values) using the following variables:

1. Date of acquisition;
2. Acquisition price;
3. Number of acres;
4. Number of months from current dates (time value); and
5. Market adjustment factor (waterfront, etc).

Using results of the regression model, the original acquisition price for each parcel was estimated as a current 2018 market value (see **Appendix A**).

**Table 3 – Land Cost based on Existing Assets (Inventory)**

Parcel Size (acres)	Acres	2018 Market Value Estimate	Market Value per Acre
Less than 1	2.8	\$ 4,819,000	\$ 1,721,071
1 to 4.99	40.9	7,293,000	178,444
5 to 9.99	28.9	2,338,000	80,816
10 to 19.99	44.0	2,363,000	53,753
20 ore more	349.7	6,396,000	18,288
<b>TOTAL</b>	<b>466.3</b>	<b>\$ 23,209,000</b>	<b>\$ 49,770</b>
Market Adjustment		1.50	
<b>TOTAL (Adjusted)</b>	<b>466.3</b>	<b>\$ 34,813,500</b>	<b>\$ 74,659</b>
Service Population		68,710	
<b>COST PER CAPITA</b>		<b>\$ 506.67</b>	

Source: GAI Estimates

This approach for estimating a current transaction price (2018 market value) using the existing inventory results in a total value of \$23,209,000 or an average of slightly less than \$50,000 per acre (see **Table 3**). Even though historical transaction prices have been adjusted to 2018 values, total market value of existing land remains an artifact of how land was assembled in the past and the market conditions that existed at the time. This analysis incorporates a future market adjustment of 1.50 in addition to price adjustments. This market adjustment reflects the additional land costs (prices) that would likely be incurred by the County given rapidly changing market conditions. Given an existing service population of 68,710, this estimated market value of existing land inventory, with price and market adjustments, represents a cost (price) per capita of \$506.67, reflecting an expected future land cost on average of slightly less than \$75,000 per acre.

### 2.3 Capital Facility Costs

The methodology selected for use in the estimation of capital facility cost is reproduction cost new or replacement cost new ("RCN"). These methods are commonly utilized in the determination of value of public facilities and systems. The reproduction cost of Park and Recreation property in place and in-service is determined by calculating inflation adjusted original costs.

There is a difference between the reproduction cost and the replacement cost of public assets. The reproduction cost is a duplication of exactly the same facilities with inherent costs at the time of construction. In contrast, the replacement cost is the provision of facilities that would be available today with their improved efficiencies and more effective cost, if any, utilizing commercially available materials, equipment, etc. completed as one single project and obtaining an economy of scale. As a result, the reproduction cost approach can include excess capital and generally reflects maximum costs.

For the reproduction cost analysis, original asset costs and average service life ("ASL") of each asset was provided by the County (see **Appendix B**). Construction soft costs and other indirect costs are included in the original cost basis.

**Table 4 – Park and Recreation Asset Costs (Inventory)**

Asset Category	Original Cost	% Depreciated	RCN
Buildings	\$ 2,610,273	35.2%	\$ 4,202,427
Park Improvements	6,890,903	39.5%	9,767,404
Sports Lighting	497,154	36.0%	639,579
Walkovers	178,220	34.3%	214,054
Special Features	360,183	28.2%	396,655
Other Improvements	2,745,306	7.8%	3,091,084
<b>TOTAL CAPITAL</b>	<b>\$ 13,282,039</b>	<b>31.6%</b>	<b>\$ 18,311,203</b>
Service Population			68,710
<b>COST PER CAPITA</b>			<b>\$ 266.50</b>

Source: Nassau County

The original cost of Park and Recreation assets provided by the County totals \$13,282,039, with approximately 31.6% system depreciation (see **Table 4**). Appreciation of original cost to 2018 results in an estimated RCN of \$18,311,203. Given a service population of 68,710, capital facility cost per capita of existing inventory is \$266.50.

## 2.4 Calculated Park and Recreation Impact Fee

**Table 5** provides a summary of combined land and facility Impact Fee calculations using an asset replacement approach.

**Table 5 – Combined Park and Recreation Impact Fee**

Cost Component	Total	Service Population	Per Capita Fee
Land	\$ 34,813,500	68,710	\$ 506.67
Capital Facilities	18,311,202	68,710	266.50
<b>TOTAL</b>	<b>\$ 53,124,702</b>		<b>\$ 773.17</b>

Source: GAI estimates

Based on existing inventory of assets, this analysis results in an Impact Fee in the sum of \$773.17 per capita.

**Table 6 – Combined Impact Fee by Development Type**

Development Type	PPH	Per Capita Fee	Asset
Single-family	2.65	\$ 773.17	\$ 2,048.90
Duplex/Quad	2.43	773.17	1,878.80
Multi Family	1.72	773.17	1,329.85
Mobile Home	2.87	773.17	2,219.00

Source: GAI Estimates



Applying the calculated per capita rate to the different type of residential development results in calculated Park and Recreation Impact Fees that would be applied to new development matching those development types (see **Table 6**).

### 3.0 IMPACT FEE CREDITS

A credit to the calculation of Impact Fees must be considered to ensure that new growth is not charged twice for the exact same capital equipment or infrastructure. The issue of credits is unique to each type of public service (e.g. municipal services, fire services, police services, transportation services, or park services) and must be considered in that context. For example, a typical credit in the calculation of transportation impact fees includes items such as gasoline taxes that are dedicated to be used for capacity-expanding improvements. A full-cost transportation impact fee without credit for gasoline taxes would result in new growth paying for the exact same capital infrastructure twice. The calculation of this credit in conjunction with the calculation of the impact fee can also be directly related to new growth because both revenue are generated on a basis of vehicle trips – the amount of gasoline taxes can be directly attributed to new growth based on vehicle trips and deducted from the cost of transportation improvements also derived based on vehicle trips.

This issue is less clear-cut with other types of revenues that may be used for capital equipment or infrastructure. Simply because new development may pay an impact fee for a type of public service and later contribute, directly or indirectly, to general, non-dedicated revenue sources that are used for capital equipment or infrastructure for that public service which does not result in double payment for the exact same capital needed to serve that growth. This can occur specifically in cases where there are existing deficiencies or if the jurisdiction, as a matter of public policy, desires to exceed levels of service *for which impact fees were calculated*. There is, in fact, no fair and equitable standard with respect to general, non-dedicated revenue sources. As long as Impact Fees are not used to cure existing deficiencies, a governing board can approve the use of other funds, generated from both existing and new development at their discretion.

In addition, specifically in the calculation of Park and Recreation Impact Fees, Federal and State grants are a common source of funding capital equipment and infrastructure. As a result, these types of sources are also found as credits against Impact Fees. However, the link between new development paying impact fees and the sources of Federal and State grants is indeterminable. New development does not pay directly into Federal and State grant funds the same way they pay directly for gasoline taxes. More importantly, even though a jurisdiction used Federal and State grant sources in the past to fund capital equipment and infrastructure, there must be a deliberate and active intent to pursue grants in the future. Even though the indirect nature of grants arguably does not require a credit, the absence of future grants surely does not warrant an Impact Fee credit.

This analysis does not include any credit on the calculation of impact fees. County staff confirmed that no general, non-dedicated revenue sources will be used to fund required capital equipment or infrastructure needed to serve new development and no Federal or State grants are anticipated to be used for the same.

### 4.0 IMPACT FEE COMPARISONS

**Table 7** provides a summary of calculated Impact Fees from this analysis compared with current Nassau County Park and Recreation Impacts Fees.

**Table 7 – Current County Park Impact Fee Comparison (Tier 2)**

Impact Fee	Park and Recreation Impact Fee			
	Single Family	Duplex/ Quad	Multi Family	Mobile Home
Nassau County – Current	\$ 624.00	N/A	\$ 562.00	\$ 624.00
Nassau County – Asset	2,048.90	1,878.80	1,329.85	2,219.00
Variance	228%	N/A	137%	256%

Source: GAI Estimates

In addition, a comparison of Park and Recreation Impact Fees is provided for other counties in Florida in **Tables 8-10**. For purposes of benchmarking, counties with Park and Recreation Park Impact Fees were grouped into the following tiers:

- ▶ Tier 1 – gross density of 500 or more person per square mile,
- ▶ Tier 2 – gross density of 100 or more and less than 500 persons per square mile, and
- ▶ Tier 3 – gross density of less than 100 persons per square mile.

Density generally has a significant impact on relative revenues and expenditures for public services. Therefore, these groupings provide a more appropriate comparison of individual counties.

**Table 8 – Current County Park Impact Fee Comparison (Tier 1)**

County <sup>(1)</sup>	Area (mi <sup>2</sup> )	2017 Population	Density <sup>(2)</sup>	Impact Fee Rates		
				Single Family	Multi Family	Mobile Home
Broward County <sup>(3)</sup>	1,210	1,940,000	1,603	\$ 499.00	\$ 357.00	\$ 508.00
Orange County	903	1,350,000	1,495	1,544.00	1,044.00	1,150.00
Miami-Dade County <sup>(4)</sup>	1,898	2,750,000	1,449	4,020.57	2,360.11	4,020.57
Hillsborough County <sup>(3)(4)</sup>	1,020	1,410,000	1,382	421.60	443.82	461.78
Lee County	942	740,000	786	1,535.00	1,162.00	1,535.00
Sarasota County <sup>(3)</sup>	556	420,000	755	2,865.00	2,204.00	1,880.00
Palm Beach County <sup>(3)</sup>	1,970	1,470,000	746	859.83	859.83	859.83
Pasco County	747	530,000	710	891.82	627.00	627.00
St. Lucie County	572	315,000	551	1,643.00	1,466.00	1,076.00
Manatee County <sup>(3)</sup>	743	390,000	525	1,621.00	1,621.00	1,621.00
<b>AVERAGE</b>				<b>1,590.08</b>	<b>1,214.48</b>	<b>1,373.92</b>

Notes: (1) Tier 1 Counties with no park Impact fee include: Brevard, Duval, and Seminole. (2) Gross density measured as population per square mile. (3) Single-family unit equivalent to 2,500 square feet and 3 bedrooms. (4) Highest rate for multiple impact fee districts.

Sources: Census; GAI

Only three, or less than 25% of Tier 1 counties do not have a Park and Recreation Impact Fee. Average Impact Fees for Single-family, Multi Family, and Mobile home development are \$1,590.08, \$1,214.48, and \$1,373.92, respectively.

**Table 9 – Current County Park Impact Fee Comparison (Tier 2)**

County <sup>(1)</sup>	Area (mi <sup>2</sup> )	2017 Population	Density <sup>(2)</sup>	Impact Fee Rates		
				Single Family	Multi Family	Mobile Home
Volusia County	1,101	540,000	490	608.14	608.14	608.14
St. Johns County <sup>(3)</sup>	601	245,000	408	1,346.00	1,346.00	1,346.00
Hernando County	473	190,000	402	411.00	311.00	411.00
Polk County	1,798	690,000	384	178.00	126.00	134.00
Lake County	938	350,000	373	222.00	171.00	177.00
Alachua County <sup>(3)</sup>	875	270,000	309	315.00	315.00	315.00
Indian River County <sup>(3)</sup>	503	155,000	308	1,493.00	767.00	749.00
Martin County <sup>(3)</sup>	544	160,000	294	2,699.40	2,699.40	2,699.40
Charlotte County	680	180,000	265	526.00	279.00	284.00
Osceola County	1,328	350,000	264	923.73	678.97	677.39
Citrus County	582	145,000	249	675.00	479.00	675.00
Bay County	759	180,000	237	329.87	261.04	336.36
Flagler County	486	110,000	226	268.45	268.45	269.45
Collier County	1,998	375,000	188	3,628.15	1,685.44	2,861.57
<b>Nassau County <sup>(4)</sup></b>	<b>649</b>	<b>85,000</b>	<b>131</b>	<b>624.00</b>	<b>562.00</b>	<b>624.00</b>
Highlands County <sup>(3)</sup>	1,017	105,000	103	757.10	524.92	430.71
<b>AVERAGE</b>				<b>937.80</b>	<b>692.65</b>	<b>787.38</b>

Notes: (1) Tier 2 Counties with no park Impact fee include: Escambia, Leon, Sumter, Marion, Okaloosa, Putnam, and Santa Rosa. (2) Gross density measured as population per square mile. (3) Single-family unit equivalent to 2,500 square feet and 3 bedrooms. (4) Highest rate for multiple impact fee districts.

Sources: Census; GAI

Slightly more counties are not included in Tier 2 with 7 or 30% that do not have a Park and Recreation Impact Fee. Average Impact Fees for Single-family, Multi Family, and Mobile home development are \$937.80, \$692.65, and \$787.38, respectively.

**Table 10 – Current County Park Impact Fee Comparison (Tier 3)**

County <sup>(1)</sup>	Area (mi <sup>2</sup> )	2017 Population	Density <sup>(2)</sup>	Impact Fee Rates		
				Single Family	Multi Family	Mobile Home
Monroe County	983	77,000	78	340.00	340.00	340.00
Wakulla County	606	32,000	53	329.18	287.24	325.37
Levy County	1,118	40,500	36	150.21	123.73	158.21
Dixie County	705	17,000	24	250.00	176.46	250.00
Glades County	806	14,000	17	390.85	363.12	414.02
<b>AVERAGE</b>				<b>292.05</b>	<b>258.11</b>	<b>297.52</b>

Notes: (1) Tier 3 Counties with no park Impact fee include: Baker, Bradford, Columbia, DeSoto, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hardee, Hendry, Jackson, Jefferson, Lafayette, Liberty, Madison, Okechobee, Suwanee, Taylor, Union, and Washington. (2) Gross density measured as population per square mile. (3) Single-family unit equivalent to 2,500 square feet and 3 bedrooms. (4) Highest rate for multiple impact fee districts.

Sources: Census; GAI

Significantly more counties are not included in Tier 3 with 21 or 81% that do not have a Park and Recreation Impact Fee. Average Impact Fees for Single-family, Multi Family, and Mobile home development are \$292.05, \$258.11, and \$297.52, respectively.

**APPENDIX A. LAND MODEL**

ASSET	DATE ACQ	Size (ac)	ACQ COST	Acres	Years	Market Index	2018 Value	Price/Ac	CAGR
20010121	10/30/98	5 to 9.99	\$ 90,000	7.70	20	(248,000)	\$ 435,690	\$ 56,583	8.2%
20010123	04/07/99	More than 20	712,500	35.32	19	213,000	1,059,870	30,008	2.1%
20010568	04/01/83	5 to 9.99	8,000	10.00	35	(92,000)	608,730	60,873	13.2%
20010573	09/30/83	1 to 4.99	12,500	3.88	35	(55,000)	613,880	158,216	11.8%
20010575	09/30/83	Less than 1	6,000	0.99	35	(46,000)	607,700	613,838	14.1%
20010576	09/30/83	Less than 1	17,000	0.48	35	(33,000)	618,000	1,287,500	10.8%
20010577	09/30/83	Less than 1	4,000	0.49	35	(46,000)	604,610	1,233,898	15.4%
20010583	09/30/83	1 to 4.99	34,860	2.49	35	(25,000)	637,570	256,052	8.7%
20010586	09/30/65	5 to 9.99	24,000	6.00	53	245,000	934,210	155,702	7.2%
20010587	09/30/65	More than 20	39,320	20.63	53	184,000	950,690	46,083	6.2%
20010594	08/01/88	1 to 4.99	509,200	4.88	30	353,000	1,039,270	212,965	2.4%
20010611	09/01/88	1 to 4.99	30,154	4.73	30	(125,000)	546,930	115,630	10.1%
20010612	09/01/88	More than 20	24,063	29.79	30	(263,000)	539,720	18,117	10.9%
20010615	10/01/87	10 to 19.99	639,000	10.65	31	469,000	1,190,680	111,801	2.0%
20010618	10/01/87	1 to 4.99	10,200	1.36	31	(111,000)	542,810	399,125	13.7%
20010619	10/01/87	Less than 1	1,350	0.17	31	(113,000)	534,570	3,144,529	21.3%
20010623	12/01/89	10 to 19.99	50,000	10.00	29	(150,000)	548,990	54,899	8.6%
20010629	05/01/79	1 to 4.99	40,800	2.04	39	50,000	712,760	349,392	7.6%
20010630	07/01/90	1 to 4.99	14,000	3.20	28	(167,000)	495,430	154,822	13.6%
20010631	07/01/90	1 to 4.99	14,000	3.40	28	(168,000)	495,430	145,715	13.6%
20010634	01/01/91	1 to 4.99	136,000	3.40	27	(62,000)	604,610	177,826	5.7%
20010638	09/01/92	1 to 4.99	35,000	1.40	26	(170,000)	482,040	344,314	10.6%
20010940	07/01/94	10 to 19.99	42,000	10.00	24	(241,000)	455,260	45,526	10.4%
20011614	08/29/00	1 to 4.99	162,433	4.90	18	(194,000)	476,890	97,324	6.2%
20051326	09/30/05	10 to 19.99	14,800	13.31	13	(469,000)	238,960	17,953	23.9%
20051327	09/30/05	More than 20	643,125	60	13	(86,000)	885,800	14,763	2.5%
20060462	09/20/05	1 to 4.99	25,000	1.19	13	(395,000)	249,260	209,462	19.4%
20060463	09/28/05	Less than 1	2,305,809	0.67	13	1,888,000	2,598,690	3,878,642	0.9%
20070177	09/30/01	5 to 9.99	134,068	5.23	17	(241,000)	429,510	82,124	7.1%
20080291	12/28/07	More than 20	1,108,561	107.60	11	97,000	1,330,760	12,368	1.7%
TBD	12/01/18	More than 20	-	56.40	-	-	954,810	16,929	-
TBD	12/01/18	More than 20	-	40.00	-	-	866,230	21,656	-
<b>TOTAL</b>			<b>\$ 6,887,743</b>	<b>462.30</b>	<b>18</b>		<b>\$ 23,290,360</b>	<b>\$ 50,379</b>	<b>7.0%</b>

APPENDIX B. ASSET REPRODUCTION COST NEW

**Subclass-105-Parks**

ASSET	DESCRIPTION	DATE	COST	CURR BOOK VAL	CURRENT YEAR DEPR	AGE	RATE	RCN	% Dep	RCNLD
20050318	N.E. MARINE PARK	09/30/05	2,813,933	1,353,850.01	103,419.14	13.0	3.5%	4,400,868	52%	2,117,362
20070506	JOHN MUIR ECOLOGICAL PARK	09/30/07	624,542	349,743.35	22,899.85	11.0	3.5%	911,812	44%	510,615
20090256	GOFFINSVILLE PARK	09/30/09	2,154,220	1,378,701.22	78,988.08	9.0	3.5%	2,935,981	36%	1,879,028
20090260	WILSON NECK BOAT RAMP	09/30/09	179,561	117,526.33	6,733.32	9.0	3.5%	244,724	35%	160,176
20090261	KINGSFERRY BOAT RAMP	09/30/09	89,685	57,398.40	3,288.45	9.0	3.5%	122,231	36%	78,228
20101346	PARK-EDWARD RD BOAT RAMP	09/30/10	95,613	74,288.92	4,005.76	8.0	3.5%	125,905	22%	97,824
20101347	PARK-BRYCEVILLE BALLPARK	09/30/10	137,338	98,299.05	5,300.46	8.0	3.5%	180,848	28%	129,441
20160321	BURNEY PARK PARKING LOT	09/30/16	91,207	83,910.66	3,344.22	2.0	3.5%	97,703	8%	89,887
20160334	NFL YULEE FOOTBALL FIELDS-YULEE COMPLEX	09/30/16	493,070	453,624.31	18,079.27	2.0	3.5%	528,189	8%	485,934
20170285	PETERS POINT PARKING LOT	08/11/17	211,733	202,557.96	7,763.58	1.0	3.5%	219,144	4%	209,647
<b>Subtotal</b>			<b>\$ 6,890,903</b>	<b>\$ 4,169,900</b>				<b>\$ 9,767,404</b>	<b>41%</b>	<b>\$ 5,758,143</b>

**Subclass-106-Sports Lighting**

ASSET	DESCRIPTION	DATE	COST	CURR BOOK VAL	CURRENT YEAR DEPR	AGE	RATE	RCN	% Dep	RCNLD
20060454	SPORTS LIGHTING YULEE COMPLEX	04/16/04	75,425	21,056.27	3,456.97	14.0	3.5%	122,090	72%	34,084
20080300	SPORTS LIGHTING YULEE SPORTS COMPLEX	08/08/08	74,500	36,939.39	3,414.57	10.0	3.5%	105,090	50%	52,107
20130504	SPORTS LIGHTING CALLAHAN BALLPARK	09/30/13	347,229	260,421.70	15,914.69	5.0	3.5%	412,399	25%	309,299
<b>Subtotal</b>			<b>\$ 497,154</b>	<b>\$ 318,417</b>				<b>\$ 639,579</b>	<b>38%</b>	<b>\$ 395,490</b>

**Subclass-107-Fence**

ASSET	DESCRIPTION	DATE	COST	CURR BOOK VAL	CURRENT YEAR DEPR	AGE	RATE	RCN	% Dep	RCNLD
20101345	FENCE-CHAIN LINK FOR YULEE BALLPARK	04/16/10	34,650	0.00	0.00	8.0	3.5%	45,627	100%	.
20170283	CHAIN LINK FENCE CALLAHAN BALLPARK	08/15/17	13,690	10,724.22	2,509.90	1.0	3.5%	14,170	22%	11,100
<b>Subtotal</b>			<b>\$ 48,340</b>	<b>\$ 10,724</b>				<b>\$ 59,797</b>	<b>81%</b>	<b>\$ 11,100</b>

**Subclass-109-Walkover**

ASSET	DESCRIPTION	DATE	COST	CURR BOOK VAL	CURRENT YEAR DEPR	AGE	RATE	RCN	% Dep	RCNLD
20120242	WALKOVER AT JULIA STREET #106	09/30/12	19,935	7,143.46	1,827.38	6.0	3.5%	24,505	64%	8,781
20120243	WALKOVER AT LEWIS/GREGG #108	09/30/12	17,912	6,418.39	1,641.92	6.0	3.5%	22,018	64%	7,890
20150653	WALKOVER #110 SOUTH END	03/31/15	10,740	6,981.00	984.50	3.0	3.5%	11,908	35%	7,740
20150887	WALKOVER #101-POINT PETER PARK	09/30/15	28,125	19,687.68	2,578.18	3.0	3.5%	31,183	30%	21,828
20150888	WALKOVER #102-POINT PETER PARK	09/30/15	25,925	18,147.78	2,376.49	3.0	3.5%	28,744	30%	20,121
20150889	WALKOVER #103-POINT PETER PARK	09/30/15	64,218	44,952.96	5,886.65	3.0	3.5%	71,200	30%	49,840
20160319	WALKOVER #104-SCOTTS ROAD	09/30/16	76,337	61,069.83	6,997.54	2.0	3.5%	81,774	20%	65,420
20160320	WALKOVER #107-GREGG STREET	09/30/16	19,512	15,609.60	1,788.60	2.0	3.5%	20,902	20%	16,721
20160337	WALKOVER #111- AMERICAN BEACH	09/30/16	97,478	78,530.78	8,998.33	2.0	3.5%	104,420	19%	84,124
<b>Subtotal</b>			<b>\$ 360,183</b>	<b>\$ 258,541</b>				<b>\$ 396,655</b>	<b>29%</b>	<b>\$ 282,465</b>

APPENDIX B. ASSET REPRODUCTION COST NEW

Subclass-110-Sidewalk

ASSET	DESCRIPTION
20130503	JULIA STREET RECREATION PATH
<b>Subtotal</b>	

DATE	COST	CURR BOOK VAL	CURRENT YEAR DEPR	AGE	RATE	RCN	% Dep	RCNLD
09/30/13	129,880	106,429.33	3,968.58	5.0	3.5%	154,257	18%	126,405
	<u>\$ 129,880</u>	<u>\$ 106,429</u>				<u>\$ 154,257</u>	<u>18%</u>	<u>\$ 126,405</u>

Class-30-Other Improvements

ASSET	DESCRIPTION
20011823	BLEACHER (3 ROWS X 27')
20011824	BLEACHER (3 ROWS X 21')
20011857	BLEACHER 10 X 27'
20080295	CANOPY FOR BRYCEVILLE PARK
20080296	CANOPY BRYCEVILLE BALLPARK
20080299	BLEACHERS CALLAHAN PARK
<b>Subtotal</b>	

DATE	COST	CURR BOOK VAL	CURRENT YEAR DEPR	AGE	RATE	RCN	% Dep	RCNLD
05/08/00	17,024	0.00	0.00	18.0	3.5%	31,622	100%	-
05/08/00	7,600	0.00	0.00	18.0	3.5%	14,117	100%	-
05/24/01	9,473	0.00	0.00	17.0	3.5%	17,001	100%	-
08/19/08	6,207	3,077.60	284.46	10.0	3.5%	8,755	50%	4,341
08/19/08	3,261	1,616.68	149.44	10.0	3.5%	4,600	50%	2,280
03/14/08	43,591	0.11	1,816.27	10.0	3.5%	61,489	100%	0
	<u>1,876,342</u>	<u>1,782,524.52</u>				<u>2,084,824</u>		
	687,992	653,592.32				764,435		
	93,817	89,126.23				104,241		
	<u>\$ 2,745,306</u>	<u>\$ 2,529,937</u>				<u>\$ 3,091,084</u>	<u>100%</u>	<u>\$ 6,622</u>

Class-20-Buildings

ASSET	DESCRIPTION
20010455	BURNEY PARK BATHHOUSE
20010456	PETERS POINT BATHHOUSE
20010457	PICNIC SHELTERS AT PETERS POINT PARK
20010955	YULEE BALL PARK BUILDING
20010956	HOLLY POINT PARK BUILDING
20030405	CONCESSION STAND & RESTROOMS
20090234	GOFFINSVILLE PARK BUILDINGS
20101353	AMERICAN BCH NEIGHBORHOOD CENTER
20110106	CALLAHAN SOCCER CONCESSION & RESTROOM
20110109	YULEE BALLPARK RESTROOMS - SECOND
20130502	YULEE BALLPARK RESTROOM-THIRD
20140150	BURNEY PARK SHELTER/PAVILLION
20160318	YULEE SPORTS COMPLEX CONCESSION STAND
20170284	SHADE STRUCTURE CALLAHAN BALLPARK
<b>Subtotal</b>	

DATE	COST	CURR BOOK VAL	CURRENT YEAR DEPR	AGE	RATE	RCN	% Dep	RCNLD
09/01/90	177,637	0.00	0.00	28.0	3.5%	465,439	100%	-
09/01/90	192,327	0.00	0.00	28.0	3.5%	503,931	100%	-
09/01/90	54,432	0.00	0.00	28.0	3.5%	142,621	100%	-
06/01/95	265,018	146,905.36	8,039.57	23.0	3.5%	584,661	45%	324,090
10/01/94	12,980	0.00	0.00	24.0	3.5%	29,638	100%	-
09/30/03	64,604	40,392.78	1,481.04	15.0	3.5%	108,233	37%	67,672
09/30/09	210,628	163,236.75	4,826.91	9.0	3.5%	287,065	23%	222,475
09/30/10	1,016,264	813,010.93	23,289.42	8.0	3.5%	1,338,226	20%	1,070,580
09/30/11	181,730	149,927.58	4,164.65	7.0	3.5%	231,211	17%	190,750
09/30/11	142,035	117,178.52	3,255.01	7.0	3.5%	180,708	18%	149,084
09/30/13	122,828	107,474.45	2,814.79	5.0	3.5%	145,881	12%	127,646
01/14/14	54,535	41,809.84	2,499.53	4.0	3.5%	62,580	23%	47,978
09/30/16	81,286	77,221.43	1,862.85	2.0	3.5%	87,075	5%	82,722
08/11/17	33,969	33,048.87	778.47	1.0	3.5%	35,158	3%	34,206
	<u>\$ 2,610,273</u>	<u>\$ 1,690,207</u>				<u>\$ 4,202,427</u>	<u>45%</u>	<u>\$ 2,317,201</u>