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**NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS**

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**COMPREHENSIVE IMPACT FEE ORDINANCE**

**ORDINANCE NO. 2016- 02**

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**ADOPTED March 28, 2016**

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## TABLE OF CONTENTS

### Page

### ARTICLE I GENERAL

SECTION 1.01.	TITLE.....	2
SECTION 1.02.	GENERAL DEFINITIONS.....	2
SECTION 1.03.	LEGISLATIVE FINDINGS.....	9
SECTION 1.04.	RULES OF CONSTRUCTION.....	11
SECTION 1.05.	MUNICIPAL PARTICIPATION.....	12
SECTION 1.06.	PROCEDURAL IRREGULARITIES.....	13
SECTION 1.07.	ADOPTION OF IMPACT FEE STUDIES.....	13

### ARTICLE II PARKS AND RECREATIONAL FACILITIES IMPACT FEES

SECTION 2.01.	DEFINITIONS APPLICABLE TO PARKS AND RECREATIONAL FACILITIES IMPACT FEES.....	14
SECTION 2.02.	LEGISLATIVE FINDINGS APPLICABLE TO PARKS AND RECREATIONAL FACILITIES IMPACT FEES.....	15
SECTION 2.03.	IMPOSITION OF PARKS AND RECREATION FACILITIES IMPACT FEES.....	18
SECTION 2.04.	USE OF MONIES.....	19

### ARTICLE III FIRE RESCUE IMPACT FEES

SECTION 3.01.	DEFINITIONS APPLICABLE TO FIRE RESCUE IMPACT FEES.....	24
SECTION 3.02.	LEGISLATIVE FINDINGS APPLICABLE TO FIRE RESCUE IMPACT FEES.....	24
SECTION 3.03.	IMPOSITION OF FIRE RESCUE IMPACT FEES.....	26
SECTION 3.04.	USE OF MONIES.....	27
SECTION 3.05.	INDIVIDUAL CALCULATION OF FIRE RESCUE IMPACT FEES.....	30



#### ARTICLE IV LAW ENFORCEMENT IMPACT FEES

SECTION 4.01.	DEFINITIONS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES.....	32
SECTION 4.02.	LEGISLATIVE FINDINGS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES. ....	32
SECTION 4.03.	IMPOSITION OF LAW ENFORCEMENT IMPACT FEES. ....	34
SECTION 4.04.	USE OF MONIES.....	35
SECTION 4.05.	INDIVIDUAL CALCULATION OF LAW ENFORCEMENT IMPACT FEES.....	39

#### ARTICLE V ADMINISTRATIVE FACILITIES IMPACT FEES

SECTION 5.01.	DEFINITIONS APPLICABLE TO ADMINISTRATIVE FACILITIES IMPACT FEES.....	40
SECTION 5.02.	LEGISLATIVE FINDINGS APPLICABLE TO ADMINISTRATIVE FACILITIES IMPACT FEES. ....	40
SECTION 5.03.	IMPOSITION OF ADMINISTRATIVE FACILITIES IMPACT FEES.....	43
SECTION 5.04.	USE OF MONIES.....	44
SECTION 5.05.	INDIVIDUAL CALCULATION OF ADMINISTRATIVE FACILITIES IMPACT FEES.....	47

#### ARTICLE VI EDUCATIONAL SYSTEM IMPACT FEES

SECTION 6.01.	DEFINITIONS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES. ....	49
SECTION 6.02.	LEGISLATIVE FINDINGS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES. ....	51
SECTION 6.03.	IMPOSITION OF EDUCATIONAL SYSTEM IMPACT FEES. ....	54
SECTION 6.04.	USE OF MONIES.....	54
SECTION 6.05.	ALTERNATIVE EDUCATIONAL SYSTEM IMPACT FEE CALCULATION. ....	58
SECTION 6.06.	EDUCATIONAL SYSTEM DEVELOPER CONTRIBUTION CREDITS.....	60
SECTION 6.07.	ENFORCEMENT BY THE SCHOOL BOARD. ....	64

## ARTICLE VII MISCELLANEOUS PROVISIONS

SECTION 7.01.	PAYMENT OF IMPACT FEES. ....	65
SECTION 7.02.	ALTERNATIVE IMPACT FEES. ....	67
SECTION 7.03.	EXEMPTIONS. ....	68
SECTION 7.04.	CHANGES IN SIZE AND USE. ....	71
SECTION 7.05.	ACCOUNTING AND REPORTING OF IMPACT FEE. ....	72
SECTION 7.06.	DEVELOPER CONTRIBUTION CREDITS. ....	73
SECTION 7.07.	RESERVED. ....	76
SECTION 7.08.	REVIEW HEARINGS. ....	76
SECTION 7.09.	REVIEW REQUIREMENT. ....	78
SECTION 7.10.	DECLARATION OF EXCLUSION FROM ADMINISTRATIVE PROCEDURES ACT. ....	79
SECTION 7.11.	SEVERABILITY. ....	79
SECTION 7.12.	NOTICE OF IMPACT FEE RATES. ....	79
SECTION 7.13.	ENFORCEMENT. ....	79
SECTION 7.14.	AMENDMENT DUTIES OF PLANNING AND ZONING BOARD. ....	80
SECTION 7.15.	INCLUSION IN THE NASSAU COUNTY CODE. ....	83
SECTION 7.16.	REPEALER. ....	83
SECTION 7.17.	EFFECTIVE DATE. ....	83

### APPENDICES:

APPENDIX A:	PARK, FIRE RESCUE, LAW ENFORCEMENT AND ADMINISTRATIVE FACILITY IMPACT FEE STUDY .....	A-1
APPENDIX B:	SCHOOL IMPACT FEE STUDY .....	B-1

## **APPENDIX A**

### **PARK, FIRE RESCUE, LAW ENFORCEMENT AND ADMINISTRATIVE FACILITY IMPACT FEE STUDY**

ORDINANCE NO. 2016- 02

AN ORDINANCE TO BE KNOWN AS THE NASSAU COUNTY COMPREHENSIVE IMPACT FEE ORDINANCE; PROVIDING GENERAL DEFINITIONS APPLICABLE TO ALL IMPACT FEES; PROVIDING FOR RULES OF CONSTRUCTION AND LEGISLATIVE FINDINGS APPLICABLE TO ALL IMPACT FEES; PROVIDING FOR MUNICIPAL PARTICIPATION; IMPOSING PARKS AND RECREATIONAL FACILITIES IMPACT FEES; PROVIDING DEFINITIONS AND FINDINGS APPLICABLE TO PARKS AND RECREATIONAL FACILITIES IMPACT FEES; ADOPTING THE PARK IMPACT FEE STUDY; PROVIDING FOR THE USE OF PARKS AND RECREATIONAL FACILITIES IMPACT FEES; IMPOSING FIRE RESCUE IMPACT FEES; PROVIDING DEFINITIONS AND FINDINGS APPLICABLE TO FIRE RESCUE IMPACT FEES; ADOPTING THE FIRE RESCUE IMPACT FEE STUDY; PROVIDING FOR THE USE OF FIRE RESCUE IMPACT FEES; PROVIDING FOR INDIVIDUAL CALCULATION OF FIRE RESCUE IMPACT FEES; IMPOSING LAW ENFORCEMENT IMPACT FEES; PROVIDING DEFINITIONS AND FINDINGS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES; ADOPTING THE LAW ENFORCEMENT IMPACT FEE STUDY; PROVIDING FOR THE USE OF LAW ENFORCEMENT IMPACT FEES; PROVIDING FOR INDIVIDUAL CALCULATION OF LAW ENFORCEMENT IMPACT FEES; IMPOSING ADMINISTRATIVE FACILITIES IMPACT FEES; PROVIDING DEFINITIONS AND FINDINGS APPLICABLE TO ADMINISTRATIVE FACILITIES IMPACT FEES; ADOPTING THE ADMINISTRATIVE FACILITIES IMPACT FEE STUDY; PROVIDING FOR THE USE OF ADMINISTRATIVE FACILITIES IMPACT FEES; PROVIDING FOR INDIVIDUAL CALCULATION OF ADMINISTRATIVE FACILITIES IMPACT FEES; IMPOSING EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING DEFINITIONS AND FINDINGS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES; ADOPTING THE EDUCATIONAL FACILITIES IMPACT FEE STUDY; PROVIDING FOR THE USE OF EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING FOR INDIVIDUAL CALCULATION OF EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING FOR PAYMENT OF IMPACT FEES; PROVIDING FOR ALTERNATIVE IMPACT FEES; PROVIDING FOR EXEMPTIONS; PROVIDING AN AFFORDABLE HOUSING DEFERRAL; PROVIDING FOR ACCOUNTING AND REPORTING OF THE IMPACT FEES; PROVIDING CREDIT FOR DEVELOPER CONTRIBUTIONS; PROVIDING FOR CHANGES IN SIZE AND USE; PROVIDING FOR REVIEW HEARINGS; PROVIDING FOR APPLICABILITY; REQUIRING REVIEW OF THE

**IMPACT FEE STUDIES AND THE COMPREHENSIVE IMPACT FEE ORDINANCE; DECLARATION OF EXCLUSION FROM THE ADMINISTRATIVE PROCEDURES ACT; PROVIDING FOR SEVERABILITY; PROVIDING FOR NOTICE OF IMPACT FEE RATES; PROVIDING FOR ENFORCEMENT; PROVIDING FOR INCLUSION IN THE NASSAU COUNTY CODE; REPEALING SECTIONS 7-151 THROUGH 7-162 OF THE NASSAU COUNTY CODE CONCERNING IMPACT FEES; AMENDING SECTION 3.04 OF NASSAU COUNTY ORDINANCE NO. 2007-05, AS AMENDED, CONCERNING THE PLANNING AND ZONING BOARD; AND PROVIDING AN EFFECTIVE DATE.**

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

**ARTICLE I**

**GENERAL**

**SECTION 1.01. TITLE.** This Ordinance shall be known as the "Nassau County Comprehensive Impact Fee Ordinance."

**SECTION 1.02. GENERAL DEFINITIONS.** When used in this Ordinance, the following terms shall have the following meaning, unless the context otherwise clearly requires:

**"Accessory Building or Structure"** shall mean a detached, subordinate building, meeting all property development regulations, the use of which is clearly indicated and related to the use of the principal Building or incidental to the previous use to which the vacant land is devoted, and which is located on the same lot as the principal Building or use.

**"Affordable Housing"** shall mean a Dwelling Unit which is offered for sale or rent to Low-Income Persons or Very-Low-Income Persons and which monthly rent or monthly mortgage payments, including taxes, insurance and utilities, do not exceed 30 percent of

that amount which represents the percentage of the median adjusted gross income for Low-Income Persons and Very-Low-Income Persons.

**"Alternative Impact Fee"** shall mean any alternative Impact Fee calculated by an Applicant and approved by the County Manager or Superintendent pursuant to Section 6.05 or 7.02 hereof.

**"Alternative Impact Fee Study"** shall mean a study prepared by an Applicant and submitted to the County Manager or Superintendent pursuant to Section 6.05 or 7.02 hereof.

**"Apartment"** shall mean a rental Dwelling Unit located within the same Building as other Dwelling Units.

**"Applicant"** shall mean the Person who applies for a Building Permit.

**"Building"** shall mean any structure, either temporary or permanent, designed or built for the support, enclosure shelter or protection of persons, chattels or property of any kind. This term shall include manufactured homes, trailers, mobile homes or any other vehicles serving in any way the function of a building. This term shall not include temporary construction sheds or trailers erected to assist in construction and maintained during the term of a construction.

**"Building Permit"** shall mean an official document or certificate issued by the County, under the authority of ordinance or law, authorizing the construction or siting of any Building. "Building Permit" shall also include move-on permits or other development approvals for those structures or Buildings, such as a Mobile Home, that do not require a Building Permit in order to be constructed or occupied.

**"Capital Equipment"** shall mean equipment with an original value of \$750 or more and a life expectation of one (1) year or more.

**"Capital Facilities"** shall mean those facilities identified in this Ordinance for which Impact Fees are imposed.

**"Capital Facilities Impact Construction"** shall mean land development, including but not limited to Residential Construction, which changes the use of land in a manner which increases the impact upon the Capital Facilities for which Impact Fees are imposed under this Ordinance.

**"Certificate of Occupancy"** shall mean the official document or certificate issued by the County under the authority of ordinance or law, authorizing the occupancy of any Building or parts thereof.

**"Comprehensive Plan"** shall mean the comprehensive plan of the County adopted and amended pursuant to the Local Government Comprehensive Planning and Land Development Regulation Act as contained in Part II, Chapter 163, Florida Statutes, or its statutory successor in function.

**"Commission"** shall mean the Board of County Commissioners of Nassau County, Florida.

**"Condominium"** shall mean a single-family or time-sharing ownership unit that has at least one other similar unit within the same building structure. The term Condominium includes all fee simple or titled multi-unit structures, including townhouses and duplexes.

**"County"** shall mean Nassau County, a political subdivision of the State of Florida.

**"County Manager"** shall mean the chief administrative officer of the County or such person's designee.

**"Development Permit"** shall mean any Building Permit, Certificate of Occupancy, zoning approval, subdivision approval, rezoning, development order, special exception, variance, or any other official action of local government having the effect of permitting the development of land.

**"Dwelling Unit"** shall mean a Building, or a portion thereof, which is designed for Residential occupancy, consisting of one or more rooms which are arranged, designed or used as living quarters for one family only. The terms shall not include hotels, motels, tourist or trailer camps allowing a rental of less than three (3) months.

**"Equivalent Use"** shall mean a subject use that is similar to the historic use. The historic use being any one or a combination of Residential, Retail/Commercial, Office, Industrial, Warehouse, and Public/Institutional.

**"Government Building"** shall mean property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district, a school district, or a municipal corporation.

**"Impact Fee"** shall mean collectively and individually, as the context may require, the Park 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 Land Use Category"** shall mean those categories of land use incorporated in the Impact Fee Rate Schedules, which collectively includes Single Family Houses, Multi-Family Dwelling Units, Retail/Commercial, Office, Industrial, Warehouse, and Public/Institutional properties.

**"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, and the study prepared by Fishkind & Associates, Inc. entitled "Nassau County School Impact Fee Study" dated November 7, 2011.

**"Industrial"** shall mean an establishment primarily engaged in the fabrication, assembly or processing of goods. Typical uses include manufacturing plants, welding shops, wholesale bakeries, dry cleaning plants, bottling works and research and development centers.

**"Low-Income Persons"** shall mean one or more natural persons, the total adjusted gross household income of which does not exceed 80% of the median adjusted gross income for households within the metropolitan statistical area covering the County as reported by the U. S. Department of Housing and Urban Development or its governmental successor in function.

**"M.A.I. Appraiser"** shall mean a member of the American Institute of Real Estate Appraisers.

**"Mobile Home"** means all "manufactured buildings" and "mobile homes" as defined in Chapter 553, Florida Statutes, or its statutory successor in function.

**"Multi-Family Dwelling Unit"** shall mean a Building or a portion of a Building, regardless of ownership, containing more than one Dwelling Unit designed for occupancy by a single family, which units are not customarily offered for rent for one day, and shall include Apartments, townhouses, and Condominiums.

**"Municipalities"** or **"Municipality"** shall mean collectively and individually the City of Fernandina Beach and the Towns of Hilliard and Callahan, and any other municipal corporation that may be subsequently incorporated within the County.

**"Office"** shall mean a building not located in a shopping center and exclusively containing establishments providing executive, management, administrative or professional services, and which may include ancillary services for office workers, such as a restaurant, coffee shop, newspaper or candy stand, or child care facilities. Typical uses include real estate, insurance, property management, investment, employment, travel, advertising, secretarial, data processing, telephone answering, telephone marketing, music, radio and television recording and broadcasting studios; professional or consulting services in the fields of law, architecture, design, engineering, accounting and similar professions; interior decorating consulting services; medical and dental offices and clinics, including veterinarian clinics and kennels; and business offices of private companies, utility companies, trade associations, unions and nonprofit organizations.

**"Owner"** shall mean the Person holding legal title to the real property upon which Capital Facilities Impact Construction is to occur.

**"Person"** shall mean any individual, corporation, governmental agency, business trust, estate, trust, partnership, association, property owners' association, two (2) or more persons having a joint or common interest, governmental agency, or other legal entity.

**"Planning and Zoning Board"** shall mean the board created pursuant to section 3.04 of Ordinance No. 2007-05, as amended herein.

**"Public/Institutional"** shall mean a governmental, quasi-public or institutional use, or a non-profit recreational use, not located in a shopping center. Typical uses include elementary, secondary or higher educational establishments, day care centers, hospitals, mental institutions, nursing homes, assisted living facilities, fire stations, city halls,

courthouses, post offices, jails, libraries, museums, places of religious worship, military bases, airports, bus stations, fraternal lodges, and recreational buildings.

**"Residential"** means Multi-Family Dwelling Units, Mobile Homes and Single-Family Houses.

**"Residential Construction"** shall mean land development designed or intended to permit more Dwelling Units than the existing use or non-use of land contains.

**"Retail/Commercial"** shall mean an establishment engaged in the selling or rental of goods, services or entertainment to the general public. Such uses include, but are not limited to, shopping centers, discount stores, supermarkets, home improvement stores, building, material and lumber stores, garden centers, car dealerships, convenience markets, furniture stores, pharmacies, restaurants, bars, nightclubs, automobile sales and service, banks, movie theaters, amusement arcades, bowling alleys, golf courses open to the public, marinas, movie theaters, barber shops, laundromats, funeral homes, private vocational or technical schools, dance studios, health clubs, racquet clubs, banquet halls and conference facilities, hotels, motels and lodging facilities.

**"Single-Family House"** shall mean a Dwelling Unit on an individual lot.

**"Square Footage"** shall mean the gross area measured in feet from the exterior faces of exterior walls or other exterior boundaries of the Building, excluding areas within the interior of the Building which are utilized for parking.

**"Very-Low-Income Persons"** shall mean one or more natural persons, the total adjusted gross household income of which does not exceed 50% of the median adjusted gross income for households within the metropolitan statistical area covering the County as

reported by the U. S. Department of Housing and Urban Development or its governmental successor in function.

**"Warehouse"** shall mean an establishment primarily engaged in the display, storage and sale of goods to other firms for resale, activities involving significant movement and storage of products or equipment, and self-storage facilities. Typical uses include wholesale distributors, storage warehouses, moving and storage firms, trucking and shipping operations, major mail processing centers and mini-warehouses.

**SECTION 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. Section 163.3202(3), Florida Statutes, 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 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, the Commission now desires to adopt 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 & 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 of a 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 Chapter 420, Florida Statutes, 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 Board 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 Board 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.

**SECTION 1.04. RULES OF CONSTRUCTION.** For the purposes of the administration and enforcement of this Ordinance, unless otherwise stated in this Ordinance, the following rules of construction shall apply:

A. In case of any difference of meaning or implication between the text of this Ordinance and any caption, illustration, summary table, or illustrative table, the text shall control.

B. The word "shall" is always mandatory and not discretionary and the word "may" is permissive.

C. Words used in the present tense shall include the future; and words used in the singular shall include the plural and the plural the singular, unless the context clearly indicates the contrary; use of the masculine gender shall include the feminine gender.

D. The phrase "used for" includes "arranged for," "designed for," "maintained for," or "occupied for."

E. 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:

1. "And" indicates that all the connected terms, conditions, provisions or events shall apply.
2. "Or" indicates that the connected items, conditions, provisions or events may apply singly or in any combination.
3. "Either . . . or" indicates that the connected items, conditions, provisions or events shall apply singly but not in combination.

F. 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.

G. All time periods contained within this Ordinance shall be calculated on a calendar day basis, including Sundays and legal holidays, but excluding the date of the Commission's decision in the event of an appeal. In the event the due date falls on a Saturday, Sunday or legal holiday, the due date shall be extended to the next business day.

**SECTION 1.05. MUNICIPAL PARTICIPATION.** The provisions of this Ordinance shall apply to Capital Facilities Impact Construction within the County as more fully described herein for each Impact Fee; provided, however, the provisions of this Ordinance relating to the Park Impact Fee, Fire Rescue Impact Fee, Administrative Facilities Impact Fee, and Law Enforcement Impact Fee shall not be enforced within a Municipality unless the County and the Municipality enter into an interlocal agreement

setting forth the terms and conditions under which the provisions of this Ordinance shall be implemented within the Municipality.

**SECTION 1.06. PROCEDURAL IRREGULARITIES.** Any informality or irregularity in the proceedings in connection with the levy of any Impact Fee under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Impact Fee as finally approved shall be competent and sufficient evidence that such Impact Fees were duly levied, that the Impact Fees were duly made and adopted, and that all other proceedings adequate to such Impact Fees were duly had, taken, and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

**SECTION 1.07. ADOPTION OF IMPACT FEE STUDIES.**

A. The County hereby adopts and incorporates by reference, 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. The Impact Fee Study is attached hereto as Appendix A.

B. The County previously adopted the "Nassau County School Impact Fee Study," dated November 7, 2011, prepared by Fishkind & Associates, Inc. The School Impact Fee Study is attached hereto as Appendix B.



## ARTICLE II

### PARKS AND RECREATIONAL FACILITIES IMPACT FEES

**SECTION 2.01. DEFINITIONS APPLICABLE TO PARKS AND RECREATIONAL FACILITIES IMPACT FEES.** In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meaning in the application of the Parks and Recreational Facilities Impact Fee:

**"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 1-5 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 10 acres in size.

**"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 Ordinance, the term "County Park System" also does not include Neighborhood Parks.

**"Neighborhood Park"** shall mean a local park, which is typically less than 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 or more nearby neighborhoods, typically those within a half-mile radius of the park.

**"Park Impact Fee"** shall mean collectively the Community Park Impact Fee and the Regional Park Impact Fee imposed pursuant to Section 2.03 of this Ordinance, as they may be amended from time to time.

**"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 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 PARKS AND RECREATIONAL FACILITIES IMPACT FEES.** The Board of County Commissioners of Nassau County, Florida, hereby finds, determines and declares that:

A. The County's network of Community Parks benefit all residents of the County and, therefore, the Park Impact Fee for Community Parks shall be imposed by sub-district 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.

B. Regional Parks benefit all residents of the County, and, therefore, the Park Impact Fee for Regional Parks shall be imposed in all unincorporated areas and within the Municipalities that have consented by interlocal agreement pursuant to Section 1.05 hereof,

except for the City of Fernandina Beach. The City of Fernandina Beach currently provides its own park system for its residents and is therefore excluded.

C. Development necessitated by growth contemplated in the Comprehensive Plan and the 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.

D. 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.

E. Implementation of a revised Park Impact Fee to require future Residential Construction to contribute its fair share to the cost of required park 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.

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

G. The Board of County Commissioners expressly finds that the improvements and additions to the County Park System funded by the Park Impact Fee provide a benefit to all Residential Construction within the unincorporated areas of the County and the incorporated areas of the Towns of Hilliard and Callahan in excess of the amount of the Park Impact Fee.

H. The County has the responsibility to provide parks and recreational facilities in the County Park System. Residential Construction impacts upon the County Park System;

therefore, such Residential Construction should pay its fair share of the cost of maintaining the County's existing standard of service.

I. The purpose of this Ordinance is to require payment of Park 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 Ordinance shall not be construed to permit the collection of Park Impact Fees in excess of the amount reasonably anticipated to offset the demand on the County Park System generated by such Residential Construction.

J. 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 Impact Fees.

K. The data set forth in the Impact Fee Study which was employed in the calculation of the Park 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 determines that the data set forth in the Impact Fee Study is still relevant and valid for purposes of the Park 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.

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

## **SECTION 2.03. IMPOSITION OF PARKS AND RECREATION FACILITIES IMPACT FEES.**

A. All Residential Construction subject to the Park Impact Fee shall pay the fee established in this Ordinance at the time of issuance of a Building Permit for such Residential Construction.

B. The Commission hereby establishes four (4) sub-county park districts, as provided in the Impact Fee Study, for the purposes of collection and expenditure of the Community Park Impact Fee.

C. 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, except for Fernandina Beach which has its own park facilities, shall pay the following Community Park Impact Fee and Regional Park Impact Fee:

Type of Residential Construction	Unit	Community Park Fee per Dwelling Unit by District				Regional Park Fee per Dwelling Unit
		502	503	504	505	
Single-Family Houses	Dwelling	\$242	\$282	\$198	\$258	\$314
Multi-Family	Dwelling	\$218	\$254	\$179	\$233	\$283

D. Annually on October 1, the Park Impact Fee shall automatically be adjusted by the percent change for the latest 12 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 Impact Fee rates shall take effect on October 1 of each year subject to the notice provisions in Section 7.12.

**SECTION 2.04. USE OF MONIES.**

A. The Commission hereby creates four (4) Community Park Impact Fee trust accounts to correspond to the four (4) Community Park Impact Fee sub-county districts created in Section 2.03, which shall be designated by the name of the applicable corresponding census tract. The Commission hereby creates the "Regional Park Impact Fee Trust Account" for the Regional Park Impact Fees. Such accounts, which accounts shall be maintained separate and apart from all other County accounts.

B. Park Impact Fees shall, upon receipt by the County, be deposited into the appropriate Park Impact Fee Trust Account that corresponds with the area in which the Residential Construction is occurring.

C. Park Impact Fees shall not be used for any expenditure that would be classified as a maintenance or repair expense. Funds on deposit in the Park Impact Fee trust accounts, as established in paragraph 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 Impact Fee funds collected from an adjacent sub-county district. However, prior to encumbering any Park 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 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 Impact Fees have been collected.

D. The monies deposited into the Park 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 Ordinance; and

15. Costs related to the administration, collection, and implementation of the Park Impact Fees.

D. The monies deposited into the Park 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 Impact Fees by the County during the previous year.

E. Any Park 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 Impact Fee trust account and used as provided herein.



F. The County may retain 1.5% of all Park 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 Impact Fees. The Nassau County Clerk of Court may retain an additional .5% of all Park 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 Impact Fees.

G. The Park Impact Fees collected pursuant to this Ordinance 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 (9th) 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 Impact Fee was paid;

- (b) A copy of the dated receipt issued for payment of the Park 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 Board of the status of the Park Impact Fee requested for refund, and if such Park 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.

### ARTICLE III

#### FIRE RESCUE IMPACT FEES

**SECTION 3.01. DEFINITIONS APPLICABLE TO FIRE RESCUE IMPACT FEES.** In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meaning in the application of the Fire Rescue Impact Fee:

**"County Fire Rescue System"** shall mean the Buildings, land, apparatus, and Capital Equipment provided by the County that are used for suppression and prevention of fires or other disasters and the handling of incidents involving hazardous materials.

**"Fire Rescue Impact Fee"** shall mean the Fire Rescue Impact Fee imposed by the County pursuant to Section 3.03 of this Ordinance, as it may be amended from time to time.

**SECTION 3.02. LEGISLATIVE FINDINGS APPLICABLE TO FIRE RESCUE IMPACT FEES.** The Board of County Commissioners of Nassau County, Florida, hereby finds, determines and declares that:

A. The County Fire Rescue System benefits all residents of the County and is exclusively provided by the County except for those areas within the City of Fernandina Beach; therefore, the Fire Rescue Impact Fee shall be imposed throughout the County, including 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.

B. Development necessitated by the growth contemplated in the Comprehensive Plan and the Impact Fee Study will require improvements and additions to the County Fire Rescue System to accommodate the new development generated by such growth and maintain the standards of service provided by the County.

C. Future growth, as represented by Capital Facilities Impact Construction, should contribute its fair share to the cost of improvements and additions to the County Fire Rescue System that are required to accommodate the impact generated by such growth.

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

E. Implementation of the Fire Rescue Impact Fee to require future Capital Facilities Impact Construction within the County to contribute its fair share to the cost of required capital improvements and additions is an integral and vital element of the regulatory plan of growth management of the County.

F. The Board of County Commissioners expressly finds that the improvements and additions to the County Fire Rescue System funded by the Fire Rescue Impact Fee provide a benefit to all Capital Facilities Impact Construction within the County, except the City of Fernandina Beach, in excess of the amount of the Fire Rescue Impact Fee.

G. The purpose of this Ordinance is to require payment of Fire Rescue Impact Fees by those who engage in Capital Facilities Impact Construction and to provide for the cost of capital improvements to the County Fire Rescue System which are required to accommodate such growth. This Ordinance shall not be construed to permit the collection of Fire Rescue Impact Fees in excess of the amount reasonably anticipated to offset the demand on the County Fire Rescue System generated by such applicable Capital Facilities Impact Construction.

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

I. The data set forth in the Impact Fee Study which was employed in the calculation of the Fire Rescue Impact Fee rates imposed herein is the most recent and localized data available for the County Fire Rescue 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 determines that the data set forth in Impact Fee Study is still relevant and valid for purposes of the Fire Rescue Impact Fee and results in a conservative rate to ensure that Capital Facilities Impact Construction is not paying more than its fair share of the costs of providing the necessary improvements and additions to the County Fire Rescue System necessitated by growth.

J. The administrative fee set forth in Section 3.04(F) hereof constitutes the County's actual costs for collection of the Fire Rescue Impact Fee including the actual costs related to the administration and the collection process.

### **SECTION 3.03. IMPOSITION OF FIRE RESCUE IMPACT FEES.**

A. All Capital Facilities Impact Construction subject to the Fire Rescue Impact Fee shall pay the fee established in this Ordinance at the time of issuance of a Building Permit for such Capital Facilities Impact Construction.

B. All Capital Facilities Impact 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, except for Fernandina Beach which has its own fire rescue facilities, shall pay the following Fire Rescue Impact Fee:

Impact Fee Land Use Categories	Unit	Fee Per Unit
Single-Family Detached	Dwelling	\$158
Multi-Family	Dwelling	\$142
Retail/Commercial	1,000 sq. ft.	\$191
Office	1,000 sq. ft.	\$102
Industrial	1,000 sq. ft.	\$46
Warehouse	1,000 sq. ft.	\$20
Public/Institutional	1,000 sq. ft.	\$68

C. Annually on October 1, the Fire Rescue Impact Fee shall automatically be adjusted by the percent change for the latest 12 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 Capital Facilities Impact Construction to pay more than its fair share of the costs of improvements and additions to the County Fire Rescue System that are necessary to accommodate the expected impact generated by such growth, said rate adjustment will be decreased accordingly. The adjusted Fire Rescue Impact Fee rates shall take effect on October 1 of each year subject to the notice provisions in Section 7.12.

#### **SECTION 3.04. USE OF MONIES.**

A. The Commission hereby creates the "Fire Impact Fee Trust Account," which shall be maintained separate and apart from all other County accounts.

B. Fire Rescue Impact Fees shall be deposited into the Fire Impact Fee Trust Account immediately upon receipt.

C. Funds on deposit in the Fire Impact Fee Trust Account, as established in paragraph A. above, shall be used solely for the purpose of providing growth-necessitated capital improvements to the County Fire Rescue System, 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 Fire Rescue facilities;
7. Design and construction of new drainage facilities required by the construction of fire rescue facilities or improvements thereto;
8. Relocating utilities required by the construction of fire rescue 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 Fire Rescue 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 Fire Rescue 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 Fire Rescue System subsequent to the effective date of this Ordinance; and

15. Costs related to the administration, collection, and implementation of the Fire Rescue Impact Fee.

D. The monies deposited into the Fire Impact Fee Trust Account shall be used solely to provide capital improvements or additions to the County Fire Rescue 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 Fire Rescue Impact Fees by the County during the previous year.

E. Any Fire Rescue 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 Fire Impact Fee Trust Account and used as provided herein.

F. The County may retain 1.5% of all Fire Rescue 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 Fire Rescue Impact Fees. The Nassau County Clerk of Court may retain an additional .5% of all Fire Rescue 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 Fire Rescue Impact Fees.

G. The Fire Rescue Impact Fees collected pursuant to this Ordinance 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 (9th) 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 Fire Rescue Impact Fee was paid;

- (b) A copy of the dated receipt issued for payment of the Fire Rescue 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 Board of the status of the Fire Rescue Impact Fee requested for refund, and if such Fire Rescue 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 3.05. INDIVIDUAL CALCULATION OF FIRE RESCUE IMPACT FEES.**

- A. In the event Capital Facilities Impact Construction involves a land use not contemplated under the Fire Rescue Impact Fee Land Use Categories set forth in Section

3.03 herein, the County Manager shall determine the impact to be generated by the proposed Capital Facilities Impact Construction and shall calculate the appropriate Fire Rescue Impact Fee utilizing the methodology contained in the Impact Fee Study. The County Manager shall utilize as a standard in this determination the impact assumed in the most similar Fire Rescue Impact Fee Land Use Category or any other generally accepted standard source of planning and cost impact analysis.

B. In the event any Capital Facilities Impact Construction involves more than one Fire Rescue Impact Fee Land Use Category, the County Manager shall calculate the Fire Rescue Impact Fee based upon the impact to be generated by each separate Fire Rescue Impact Fee Land Use Category included in the proposed Capital Facilities Impact Construction.

## **ARTICLE IV**

### **LAW ENFORCEMENT IMPACT FEES**

**SECTION 4.01. DEFINITIONS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES.** In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in application of the Law Enforcement Impact Fee:

**"Law Enforcement Impact Fee"** shall mean the fee imposed pursuant to Section 4.03 of this Ordinance, as it may be amended from time to time.

**"Law Enforcement System"** shall mean the Buildings, land, apparatus, and Capital Equipment provided by the County that are used for calls for service for the apprehension of criminals or prevention of criminal violations and investigation of illegal actions within the County.

**SECTION 4.02. LEGISLATIVE FINDINGS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES.** The Board of County Commissioners of Nassau County, Florida, hereby finds, determines and declares that:

A. The Law Enforcement System benefits all residents of the County and, therefore, the Law Enforcement Impact Fees shall be imposed throughout the County, including the Municipalities that have consented by interlocal agreement pursuant to Section 1.05 hereof, except for Fernandina Beach which has its own police department.

B. Development necessitated by the growth contemplated in the Comprehensive Plan and the Impact Fee Study will require improvements and additions to the Law Enforcement System to accommodate the new development generated by such growth and maintain the standards of service provided by the Law Enforcement System.

C. Future growth, as represented by Capital Facilities Impact Construction, should contribute its fair share to the cost of improvements and additions to the Law Enforcement System that are required to accommodate the impact generated by such growth.

D. The required improvements and additions to the Law Enforcement System needed to eliminate any deficiencies shall be funded by revenue sources of the County other than Law Enforcement Impact Fees.

E. Implementation of the Law Enforcement Impact Fees to require future Capital Facilities Impact Construction within the County to contribute its fair share to the cost of required capital improvements and additions is an integral and vital element of the regulatory plan of growth management of the County.

F. The Board of County Commissioners expressly finds that the improvements and additions to the Law Enforcement System funded by the Law Enforcement Impact Fee provide a benefit to all Capital Facilities Impact Construction within the County in excess of the amount of the Law Enforcement Impact Fee.

G. The purpose of this Ordinance is to require payment of Law Enforcement Impact Fees by those who engage in Capital Facilities Impact Construction and to provide for the cost of capital improvements to the Law Enforcement System which are required to accommodate such growth. This Ordinance shall not be construed to permit the collection of Law Enforcement Impact Fees in excess of the amount reasonably anticipated to offset the demand on the Law Enforcement System generated by such applicable Capital Facilities Impact Construction.

H. The imposition of a Law Enforcement Impact Fee is to provide a source of revenue to fund the construction or improvement of the Law Enforcement System necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

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

J. The administrative fee set forth in Section 4.04(F) hereof constitutes the County's actual costs for collection of the Law Enforcement Impact Fee including the actual costs related to the administration and the collection process.

#### **SECTION 4.03. IMPOSITION OF LAW ENFORCEMENT IMPACT FEES.**

A. All Capital Facilities Impact Construction subject to the Law Enforcement Impact Fee shall pay the fee established in this Ordinance at the time of issuance of a Building Permit for such Capital Facilities Impact Construction.

B. All Capital Facilities Impact 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, except for Fernandina Beach which has its own police facilities, shall pay the following Law Enforcement Impact Fee:

Impact Fee		Fee
Land Use Category	Unit	Per Unit
Single-Family Detached	Dwelling	\$73
Multi-Family	Dwelling	\$66
Retail/Commercial	1,000 sq. ft.	\$88
Office	1,000 sq. ft.	\$47
Industrial	1,000 sq. ft.	\$21
Warehouse	1,000 sq. ft.	\$9
Public/Institutional	1,000 sq. ft.	\$31

C. Annually on October 1, the Law Enforcement Impact Fee shall automatically be adjusted by the percent change for the latest 12 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 Capital Facilities Impact Construction to pay more than its fair share of the costs of improvements and additions to the Law Enforcement System that are necessary to accommodate the expected impact generated by such growth, said rate adjustment will be decreased accordingly. The adjusted Law Enforcement Impact Fee rates shall take effect on October 1 of each year subject to the notice provisions in Section 7.12.

#### **SECTION 4.04. USE OF MONIES.**

A. The Commission hereby creates the "Law Enforcement Impact Fee Trust Account" which shall be maintained separate and apart from all other County accounts.

B. Law Enforcement Impact Fees shall be deposited into the Law Enforcement Impact Fee Trust Account immediately upon receipt.

C. Funds on deposit in the Law Enforcement Impact Fee Trust Account, as established in paragraph A above, shall be used solely for the purpose of providing growth-necessitated capital improvements to the Law Enforcement System 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 law enforcement facilities;
7. Design and construction of new drainage facilities required by the construction of law enforcement facilities or improvements thereto;
8. Relocating utilities required by the construction of law enforcement 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 Law Enforcement System;

13. Repayment of monies borrowed from any budgetary fund of the County which were used to fund growth-necessitated capital improvements to the Law Enforcement 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 Law Enforcement System subsequent to the effective date of this Ordinance; and

15. Costs related to the administration, collection, and implementation of the Law Enforcement Impact Fee.

D. The monies deposited into the Law Enforcement Impact Fee Trust Account shall be used solely to provide capital improvements or additions to the Law Enforcement 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 Law Enforcement Impact Fees by the County during the previous year.

E. Any Law Enforcement 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 Law Enforcement Impact Fee Trust Account and used as provided herein.

F. The County may retain 1.5% of all Law Enforcement 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 Law Enforcement Impact Fees. The Nassau County Clerk of Court may retain an additional .5% of all Law Enforcement 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 Law Enforcement Impact Fees.

G. The Law Enforcement Impact Fees collected pursuant to this Ordinance 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 (9th) 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 Law Enforcement Impact Fee was paid;

- (b) A copy of the dated receipt issued for payment of the Law Enforcement 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 Board of the status of the Law Enforcement Impact Fee requested for refund, and if such Law Enforcement 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 4.05. INDIVIDUAL CALCULATION OF LAW ENFORCEMENT IMPACT FEES.**

A. In the event Capital Facilities Impact Construction involves a land use not contemplated under the Law Enforcement Impact Fee Land Use Categories set forth in Section 4.03 herein, the County Manager shall determine the impact to be generated by the proposed Capital Facilities Impact Construction and shall calculate the appropriate Law Enforcement Impact Fee utilizing the methodology contained in the Impact Fee Study. The County Manager shall utilize as a standard in this determination the impact assumed in the most similar Law Enforcement Impact Fee Land Use Category or any other generally accepted standard source of planning and cost impact analysis.

B. In the event a Capital Facilities Impact Construction involves more than one Law Enforcement Impact Fee Land Use Category, the County Manager shall calculate the Law Enforcement Impact Fee based upon the impact to be generated by each separate Law Enforcement Impact Fee Land Use Category included in the proposed Capital Facilities Impact Construction.

## ARTICLE V

### ADMINISTRATIVE FACILITIES IMPACT FEES

**SECTION 5.01. DEFINITIONS APPLICABLE TO ADMINISTRATIVE FACILITIES IMPACT FEES.** In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in application of the Administrative Facilities Impact Fee:

**"Administrative Facilities Impact Fee"** shall mean the fee imposed pursuant to Section 5.03 of this Ordinance, as it may be amended from time to time.

**"Administrative Facilities System"** shall mean the Buildings, land, apparatus, and Capital Equipment provided by the County for the provision of courthouse facilities and other government offices, constitutional officers' offices (excluding the Sheriff), judicial facilities, detention facilities, emergency operations and health facilities serving the entire County.

**SECTION 5.02. LEGISLATIVE FINDINGS APPLICABLE TO ADMINISTRATIVE FACILITIES IMPACT FEES.** The Board of County Commissioners of Nassau County, Florida, hereby finds, determines and declares that:

A. The Administrative Facilities System benefits all residents of the County and, therefore, the Administrative Facilities Impact Fees shall be imposed in all unincorporated areas of the County and within all Municipalities that have consented by interlocal agreement pursuant to Section 1.05 hereof.

B. Development necessitated by the growth contemplated in the Comprehensive Plan and the Impact Fee Study will require improvements and additions to the Administrative Facilities System to accommodate the new development generated by such

growth and maintain the standards of service provided by the Administrative Facilities System.

C. Future growth, as represented by Capital Facilities Impact Construction, should contribute its fair share to the cost of improvements and additions to the Administrative Facilities System that are required to accommodate the impact generated by such growth.

D. The required improvements and additions to the Administrative Facilities System needed to eliminate any deficiencies shall be funded by revenue sources of the County other than Administrative Facilities Impact Fees.

E. Implementation of the Administrative Facilities Impact Fees to require future Capital Facilities Impact Construction within the County to contribute its fair share to the cost of required capital improvements and additions is an integral and vital element of the regulatory plan of growth management of the County.

F. The Board of County Commissioners expressly finds that the improvements and additions to the Administrative Facilities System funded by the Administrative Facilities Impact Fee provide a benefit to all Capital Facilities Impact Construction within the County in excess of the amount of the Administrative Facilities Impact Fee.

G. The purpose of this Ordinance is to require payment of Administrative Facilities Impact Fees by those who engage in Capital Facilities Impact Construction and to provide for the cost of capital improvements to the Administrative Facilities System which are required to accommodate such growth. This Ordinance shall not be construed to permit the collection of Administrative Facilities Impact Fees in excess of the amount

reasonably anticipated to offset the demand on the Administrative Facilities System generated by such applicable Capital Facilities Impact Construction.

H. The imposition of an Administrative Facilities Impact Fee is to provide a source of revenue to fund the construction or improvement of the Administrative Facilities System necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

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

J. The administrative fee set forth in Section 5.04(F) hereof constitutes the County's actual costs for collection of the Administrative Facilities Impact Fee including the actual costs related to the administration and the collection process.

**SECTION 5.03. IMPOSITION OF ADMINISTRATIVE FACILITIES IMPACT FEES.**

A. All Capital Facilities Impact Construction subject to the Administrative Facilities Impact Fee shall pay the fee established in this Ordinance at the time of issuance of a Building Permit for such Capital Facilities Impact Construction.

B. All Capital Facilities Impact 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 Administrative Facilities Impact Fee:

Impact Fee Land Use Category	Unit	Fee Per Unit
Single-Family Detached	Dwelling	\$836
Multi-Family	Dwelling	\$753
Retail/Commercial	1,000 sq. ft.	\$1,009
Office	1,000 sq. ft.	\$541
Industrial	1,000 sq. ft.	\$241
Warehouse	1,000 sq. ft.	\$108
Public/Institutional	1,000 sq. ft.	\$359

C. Annually on October 1, the Administrative Facilities Impact Fee shall automatically be adjusted by the percent change for the latest 12 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 Capital Facilities Impact Construction to pay more than its fair share of the costs of improvements and additions to the Administrative Facilities System that are necessary to accommodate the expected impact generated by such growth, said rate adjustment will be decreased accordingly. The adjusted Administrative Facilities Impact Fee rates shall take effect on October 1 of each

year subject to the notice provisions in Section 7.12.

**SECTION 5.04. USE OF MONIES.**

A. The Commission hereby creates the "Administrative Facilities Impact Fee Trust Account" which shall be maintained separate and apart from all other County accounts.

B. Administrative Facilities Impact Fees shall be deposited into the Administrative Facilities Impact Fee Trust Account immediately upon receipt.

C. Funds on deposit in the Administrative Facilities Impact Fee Trust Account, as established in paragraph A above, shall be used solely for the purpose of providing growth-necessitated capital improvements to the Administrative Facilities System 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 administrative facilities;
7. Design and construction of new drainage facilities required by the construction of administrative facilities or improvements thereto;

8. Relocating utilities required by the construction of administrative 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 Administrative Facilities System;

13. Repayment of monies borrowed from any budgetary fund of the County which were used to fund growth-necessitated capital improvements to the Administrative Facilities 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 Administrative Facilities System subsequent to the effective date of this Ordinance; and

15. Costs related to the administration, collection, and implementation of the Administrative Facilities Impact Fee.

D. The monies deposited into the Administrative Facilities Impact Fee Trust Account shall be used solely to provide capital improvements or additions to the Administrative Facilities 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 Administrative Facilities Impact Fees by the County during the previous year.



E. Any Administrative Facilities 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 Administrative Facilities Impact Fee Trust Account and used as provided herein.

F. The County may retain 1.5% of all Administrative Facilities 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 Administrative Facilities Impact Fees. The Nassau County Clerk of Court may retain an additional .5% of all Administrative Facilities 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 Administrative Facilities Impact Fees.

G. The Administrative Facilities Impact Fees collected pursuant to this Ordinance 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 (9th) 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 Administrative Facilities Impact Fee was paid;

(b) A copy of the dated receipt issued for payment of the Administrative Facilities 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 Board of the status of the Administrative Facilities Impact Fee requested for refund, and if such Administrative Facilities 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 5.05. INDIVIDUAL CALCULATION OF ADMINISTRATIVE FACILITIES IMPACT FEES.**

A. In the event Capital Facilities Impact Construction involves a land use not contemplated under the Administrative Facilities Impact Fee Land Use Categories set forth in Section 5.03 herein, the County Manager shall determine the impact to be generated by the proposed Capital Facilities Impact Construction and shall calculate the appropriate Administrative Facilities Impact Fee utilizing the methodology contained in the Impact Fee Study. The County Manager shall utilize as a standard in this determination the impact assumed in the most similar Administrative Facilities Impact Fee Land Use Category or any other generally accepted standard source of planning and cost impact analysis.

B. In the event a Capital Facilities Impact Construction involves more than one Administrative Facilities Impact Fee Land Use Category, the County Manager shall calculate the Administrative Facilities Impact Fee based upon the impact to be generated

by each separate Administrative Facilities Impact Fee Land Use Category included in the proposed Capital Facilities Impact Construction.

## ARTICLE VI

### EDUCATIONAL SYSTEM IMPACT FEES

**SECTION 6.01. DEFINITIONS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES.** In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in application of the Educational System Impact Fee:

**"Ancillary Plant"** shall mean the Buildings, sites and site improvements necessary to provide support services to educational programs and shall include, but not be limited to, such facilities as vehicle maintenance, warehouse, maintenance or administrative Buildings not located at Educational Plants.

**"Auxiliary Facilities"** shall mean those portions of an Educational Plant which are not designated for Student Occupant Stations.

**"Educational Facilities"** shall mean the Building, vehicles, and equipment that are built, installed or established to serve educational purposes and are designated for Student Occupant Stations or to facilitate the delivery of educational services.

**"Educational Plant"** shall mean the land, Building, furniture, equipment, and site improvements necessary to accommodate students, faculty, administrators, staff and the activities of the educational programs and services for each student and shall include both the Educational and Auxiliary Facilities.

**"Educational System"** shall mean the Educational and Ancillary Plants which are used to provide instruction within the Public Schools or the administrative or support activities related thereto.

**"Educational System Impact Fee"** shall mean the fee imposed pursuant to Section 6.03 of this Ordinance, as it may be amended from time to time.

**"Housing for Older Persons"** shall mean Residential Dwelling Units that (1) are within a community or subdivision that is operated as Housing for Older Persons in compliance with the terms and provisions of the Federal Fair Housing Act, Title VIII of the Civil Rights Acts of 1968, as amended by the Fair Housing Amendments Act of 1988 and the Housing for Older Persons Act of 1995, 42 U.S.C. §§ 3601-19, or its statutory successor in function; and (2) prohibit any person under the age of 18 years of age from residing within any Dwelling Unit on the property as a permanent resident, as evidenced by a recorded declaration of covenants and restrictions that runs with the land and is not subject to revocation or amendment for a period of at least 30 years from the date of recording.

**"Public Schools"** shall mean all kindergarten classes; elementary, middle and high school grades and special classes; and all adult, part-time, vocational and evening school, courses or classes operated by law under the control of the School Board.

**"School Board"** shall mean the governing body of the School District of Nassau County, Florida.

**"Student Occupant Stations"** shall mean the area necessary for a student to engage in educational activities, excluding Ancillary Plants and Auxiliary Facilities.

**"Superintendent"** shall mean the chief administrative officer of the Public Schools pursuant to Section 5, Article IX of the Florida Constitution, or the designee of such person.

**SECTION 6.02. LEGISLATIVE FINDINGS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES.** The Board of County Commissioners of Nassau County, Florida, hereby finds, determines and declares that:

A. The School Board previously requested the County to adopt an Educational System Impact Fee requiring future Residential Construction to contribute its fair share of the cost of improvements and additions to the Educational System necessary to accommodate such growth.

B. The School Board determined that ad valorem tax revenue, gross receipts tax revenue, and other revenue generated by such future Residential Construction will not be sufficient to provide the improvements and additions to the Educational System required to accommodate such growth.

C. Pursuant to Section 1013.33, Florida Statutes, the School Board and the Board are required to coordinate the planning of Educational Facilities with the planning of Residential development and the providing of other necessary services.

D. Implementation of an Educational System Impact Fee to require future growth to contribute its fair share of the cost of required capital improvements and additions is an integral and vital element of the regulatory plan of growth management in the County.

E. The projected capital improvements and additions to the Educational System and the allocation of projected costs between those necessary to serve existing development and those required to accommodate the educational needs of future Residential Construction as presented in the study entitled "Nassau County School Impact Fee Study" dated November 7, 2011 is hereby acknowledged by the County, and such projections are hereby found to conform with the Comprehensive Plan.

F. As set forth in the Educational System Impact Fee Study, the student capacity of the public Educational System available as of the original implementation date of the Educational System Impact Fee must be expanded in order to maintain the public Educational System's level of service within the County, as of such date, if new residential development is to be accommodated without a reduction in such level of service. For purposes of this Ordinance, the County is merely revising its code provisions relating to the structure of all Impact Fees; the County is leaving the Educational System Impact Fees as they existed prior to the adoption of this new ordinance.

G. New Residential Construction should assume a fair share of the cost of providing adequate capital facilities for public schools that are required to accommodate the impact generated by such growth.

H. Educational System Impact Fees are an equitable and appropriate means to help finance the capital costs of additional and expanded school facilities needed to serve new residential development.

I. The Educational Facilities System benefits all residents of the County and, therefore, the Educational System Impact Fees shall be imposed in all unincorporated areas of the County and within all Municipalities.

J. The required improvements and additions to the Educational System needed to eliminate any deficiencies shall be funded by revenue sources of the County other than Educational System Impact Fees.

K. The Board of County Commissioners expressly finds that the improvements and additions to the Educational System funded by the Educational System Impact Fee

provide a benefit to all Capital Facilities Impact Construction within the County in excess of the amount of the Educational System Impact Fee.

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

M. The imposition of an Educational System Impact Fee is to provide a source of revenue to fund the construction or improvement of the Educational System necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

N. The data set forth in the Educational Facilities Impact Fee Study which was employed in the calculation of the Educational System Impact Fee rates imposed herein is the most recent and localized data available for the Educational Facilities System at the time the Educational Facilities Impact Fee Study was developed and subsequently revised. Based upon subsequent cost trends, existing levels of service in the County, and the School Board's current funding abilities, the Commission determines that the data set forth in the Educational Facilities Impact Fee Study is still relevant and valid for purposes of the Educational System 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 Educational System necessitated by growth.



O. The administrative fee set forth in Section 6.04(F) hereof constitutes the County's actual costs for collection of the Educational System Impact Fee including the actual costs related to the administration and the collection process.

**SECTION 6.03. IMPOSITION OF EDUCATIONAL SYSTEM IMPACT FEES.**

A. All Residential Construction shall pay the fee established in this Ordinance at the time of issuance of a Building Permit for such Residential Construction.

C. All Residential Construction occurring within the County shall pay the following Educational System Impact Fees:

Type of Residential Construction	Unit	Fee per Dwelling Unit
Single-Family Houses	Dwelling	\$3,268
Multi-Family	Dwelling	\$3,268

**SECTION 6.04. USE OF MONIES.**

A. Educational System Impact Fees collected and transferred to the School Board shall be deposited in a separate trust account established by the School Board, maintained under the direction of the Superintendent, and supervised by the School Board. Such account shall be designated as the "Educational System Impact Fee Trust Account" and shall be maintained separately and apart from all other accounts of the School Board.

B. The School Board shall: (1) annually submit to the County a plan outlining the proposed use of the Educational System Impact Fees unless this information is otherwise provided to the County by the School Board; and (2) maintain adequate records to justify all expenditures from the Educational System Impact Fee Trust Account. Upon reasonable notice, the County shall have access to such books, records and documents relating to the Educational System Impact Fee Trust Account for the purpose of inspection or audit. The

County has the right, but not the duty, to audit the School Board's Educational System Impact Fee Trust Account at the County's sole cost and expense.

C. The monies deposited into the Educational System Impact Fee Trust Account shall be used solely for the purpose of providing growth necessitated capital improvements and additions to Educational Plants and Ancillary Plants of the County Educational System including, but not limited to:

1. Design and construction plan preparation;
2. Acquisition of school busses;
3. Any permitting or application fees;
4. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and material testing, legal, appraisals, and construction management;
5. Land acquisition, including any cost of acquisition;
6. Construction and design of Educational Plants and Ancillary Plants or improvements and additions thereto;
7. Construction and design of drainage facilities required by the construction of Educational Plants and Ancillary Plants or improvements or addition thereto;
8. Relocating utilities required by the construction of Educational Plants and Ancillary Plants or improvements or additions thereto;
9. Site development and improvements incidental to the construction of Educational Plants and Ancillary Plants or improvements and additions thereto;
10. Landscaping incidental to the construction of Educational Plants and Ancillary Plants or improvements and additions thereto;

11. Construction management and inspection incidental to the construction of Educational Plants and Ancillary Plants or improvements and additions thereto;

12. Surveying, soils and material testing incidental to the construction of Educational Plants and Ancillary Plants or improvements and additions thereto;

13. Acquisition of furniture, fixtures and Capital Equipment necessary to accommodate students, faculty, administrators, staff and the activities of the educational programs and services at Educational Plants;

14. Repayment of monies borrowed from any budgetary fund of the County or the School Board or from another School Board which were used to fund growth necessitated capital improvements and additions to the Educational Plants or Ancillary Plants as provided herein; and

15. Payment of debt service, to include the payment of principal and/or interest, in connection with bonds issued by the School Board of Nassau County, Florida, the proceeds of which will be used by the School Board to provide growth necessitated capital improvements and additions to the Educational Plants and Ancillary Plants of the County Educational System;

16. Funding of growth-related construction for education facilities within Education Facilities Benefit Districts, including the payment of principal and/or interest on non-taxable bonds issued by Educational Facilities Benefit Districts.

17. Any other use which may be permitted the School Board under applicable law.

D. The moneys deposited into the Educational System Impact Fee Trust Account shall be used solely to provide capital improvements and additions to the County

Educational System as necessitated by growth and shall not be used for any expenditure that would be classified as a maintenance or repair expense.

E. Funds on deposit in the account which are not immediately necessary for expenditure shall be invested by the School Board. All income derived from such investments shall be deposited in the Educational System Impact Fee Trust Account and used as provided herein.

F. The County may retain 0.1% of all Educational System 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 Educational System Impact Fees. The Nassau County Clerk of Court may retain an additional .03% of all Educational System 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 Educational System Impact Fees.

G. The Educational System Impact Fees collected pursuant to this Ordinance 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 (9th) 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 School Board 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 Superintendent and shall contain:

(a) A notarized sworn statement that the petitioner is the present Owner of the property on behalf of which the Educational System Impact Fee was paid;

(b) A copy of the dated receipt issued for payment of the Educational System 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 Superintendent will advise the petitioner and the County of the status of the Educational System Impact Fee requested for refund, and if such Educational System 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 6.05. ALTERNATIVE EDUCATIONAL SYSTEM IMPACT FEE CALCULATION.**

A. In the event an Applicant believes that the impact to the Educational System necessitated by Residential Construction is less than the Educational System Impact Fee provided for in Section 6.03, such Applicant may, prior to issuance of a Building Permit for such Residential Construction, file an Alternative Educational System Impact Fee Study with the Superintendent.

B. For purposes of any Alternative Educational System Impact Fee calculation, the Residential Construction shall be presumed to have the maximum impact on the County Educational System.

C. The Alternative Educational System Impact Fee calculations shall be calculated for that land use type analyzed on a countywide basis and based on data, information or assumptions contained in this ordinance and the Educational System Impact Fee Study, or an independent source, provided that:

1. The independent source is a generally accepted standard source of demographic and education planning; or

2. The independent source is a local study supported by a data base adequate for the conclusion contained in such study and performed pursuant to a generally accepted methodology of education planning.

D. The proposed Alternative Educational System Impact Fee shall be submitted to the Superintendent who shall review the calculation and provide a preliminary written determination to the Applicant within thirty (30) calendar days of submittal as to whether such calculation complies with the requirements of this section.

E. If the Superintendent determines that the data, information and assumptions utilized by the Applicant to calculate the Alternative Educational System Impact Fee complied with the requirements of this section and that the calculation of the Alternative Educational System Impact Fee was by a generally accepted methodology, then the Alternative Educational System Impact Fee shall be paid in lieu of the Educational System Impact Fee provided for in Section 6.03. The Applicant shall present the written determination approving the Alternative Educational System Impact Fee at the time of payment of the Educational System Impact Fee. Copies of the written determination shall be provided to the governing entity which would issue the subject Building Permit.

F. If the Superintendent determines that the data, information and assumptions utilized by the Applicant to calculate the Alternative Educational System Impact Fee do not comply with the requirements of this section or that the calculation of the Alternative Educational System Impact Fee is not by a generally accepted methodology, then the Alternative Educational System Impact Fee shall be rejected. Such rejection shall be in writing and set forth the reasons therefor and shall be provided to the Applicant by certified mail.

G. The School Board may establish an administrative fee to cover the School Board's costs incurred in processing and reviewing any Alternative Educational System Impact Fee applications, including fees incurred for review of any applications by third party experts.

**SECTION 6.06. EDUCATIONAL SYSTEM DEVELOPER CONTRIBUTION CREDITS.**

A. Subject to the terms and conditions of this Section 6.06, the School Board shall grant a credit against the Educational System Impact Fee for the donation of land and for the construction of an improvement or addition to the Educational System that is required pursuant to a Development Order or made voluntarily. Such donations or constructions shall be subject to the approval of the School Board.

B. Prior to issuance of a Building Permit, any Applicant who desires to receive a credit shall submit a proposal for donations or contributions to the Educational System. The proposal shall include:

1. a designation of the Residential Construction for which the plan is being submitted;

2. a legal description of the land to be donated;
3. a written appraisal of such land prepared in conformity with all County and legal requirements;
4. a list of the contemplated contribution to the County Educational System;
5. an estimate of the proposed construction costs certified by a professional architect or engineer; and
6. a proposed time schedule for completion of the proposed plan.

C. The proposal shall be filed with the Superintendent and reviewed by the School Board at a regularly scheduled meeting or a special meeting. The Applicant or Owner shall be provided with written notice of the time and place of the review. Such review shall be held within 45 days of the date the proposal was submitted.

D. At the review, the School Board shall determine:

1. if such proposal is in conformity with contemplated improvements and additions to the Educational System;
2. if the proposed donation of land and construction by the Applicant is consistent with the public interest; and
3. if the proposed time schedule is consistent with the capital improvement program for the Educational System

E. The decision of the School Board as to whether to accept the proposal shall be in writing and issued within 20 working days of the review. A copy shall be provided to the Applicant by certified mail and to the governmental entity responsible for issuing the Building Permit.



F. Upon approval of a proposal, the School Board shall determine the amount of the credit based upon the value of the contribution and shall approve a timetable for completion of the plan. After determination by the School Board of the amount of credit and the timetable for completion, the Applicant shall have the opportunity to withdraw the proposed plan. The amount of developer contribution credit shall be determined according to the following standards of valuation:

1. The value of donated land shall be based upon a written appraisal of fair market value as determined by an M.A.I. Appraiser who was selected and paid for by the Applicant, and who used generally accepted appraisal techniques. If the appraisal does not conform to the requirements of this Code and any applicable administrative regulations, the appraisal shall be corrected and resubmitted. In the event the Superintendent accepts the methodology of the appraisal but disagrees with the appraised value, he may engage another M.A.I. Appraiser at the School Board's expense and the value shall be an amount equal to the average of the two appraisals. If either party does not accept the average of the two appraisals, a third appraisal shall be obtained, with the cost of said third appraisal being shared equally by the School Board and the Owner or Applicant. The third appraiser shall be selected by the first two appraisers and the third appraisal shall be binding on the parties.

2. The actual cost of construction to the Educational System shall be based upon cost estimates certified by a professional architect or engineer. However, in no event shall any credit be granted in excess of the estimated construction costs approved by the School Board unless the construction project is competitively bid, in which case, the credit shall be limited to the actual cost or 120% of the cost estimate whichever is less; and

3. The land donations and construction contributions shall only provide improvements or additions to the Educational System which are required to accommodate growth.

G. All construction cost estimates shall be based upon, and all construction plans and specifications shall be in conformity with the Educational System construction standards. All plans and specifications shall be approved by the School Board prior to commencement of construction.

H. A credit for the donation of land shall be granted as the property is conveyed to and accepted by the School Board. A credit for the construction of an improvement or addition to the Educational System shall be granted at such time as:

1. the construction is completed, approved and accepted by the School Board; or

2. a performance bond or an irrevocable letter of credit is posted with the Superintendent, in an amount representing the difference between the Educational System Impact Fee and the amount of the credit.

I. Upon completion of the construction and its approval and acceptance by the School Board, any escrow of cash, performance bond or letter of credit held by the Superintendent shall be returned to the Applicant and deemed discharged, except to the extent necessary to fund the applicable Educational System Impact Fee, with the credit

J. Any Applicant or Owner who submits a proposal and desires the immediate issuance of a Building Permit shall pay the applicable Educational System Impact Fee prior to or at the time the proposal is submitted. Said payment shall be deemed paid under "Protest" and shall not be construed as a waiver of any review rights. Any difference

between the amount paid and the amount due, as determined by the School Board, shall be refunded to the Applicant or Owner.

**SECTION 6.07. ENFORCEMENT BY THE SCHOOL BOARD.** Notwithstanding any other provision of this Ordinance, the School Board may enforce through any available legal means, including any appropriate action in the Circuit Court in and for Nassau County, Florida, its rights under this Ordinance against any person or entity subject to pay any impact fee hereunder, including but not limited to an action for injunctive relief in the event a Building Permit is issued without the payment of the proper impact fee, or an action for damages for the collection of impact fees due and payable. In no event shall the County or any city be a party to such litigation brought by the School Board, and such litigation shall be limited to an action against the party from whom the impact fee is due.

## **ARTICLE VII**

### **MISCELLANEOUS PROVISIONS**

#### **SECTION 7.01. PAYMENT OF IMPACT FEES.**

A. Prior to the issuance of a Building Permit for any Capital Facilities Impact Construction, an Applicant shall pay the Impact Fees set forth herein directly to the County or, as applicable, to the Municipality issuing the Building Permit.

B. Upon receipt of a complete application for a Building Permit the entity issuing the Building Permit shall calculate the applicable Impact Fee, incorporating any applicable credits granted by the County, which will be documented in a credit certificate. If a person has received a credit pursuant to this Ordinance, that credit shall be subtracted from the otherwise applicable Impact Fee, if such credit applies. If a person has received a credit pursuant to the County's previous impact fee ordinance or a developer's agreement and that credit has not been utilized, that credit shall be subtracted from the otherwise applicable Impact Fee; there shall be no refunds if the Impact Fee is less than the previous impact fee.

C. A person may request at any time a nonbinding estimate of the Impact Fees due for a particular development; however, such estimate is subject to change when a complete application for a Building Permit or other development permit is made.

D. In the event an Impact Fee is not paid prior to the issuance of a Building Permit for the affected Capital Facilities Impact Construction, the Impact Fee shall be collected prior to the issuance of Certificate of Occupancy or by any other method which is authorized by law, unless, otherwise exempted pursuant to this Ordinance.

E. In the event that the Impact Fee is paid prior to the issuance of a Building

Permit for a Capital Facilities Impact Construction and said Building Permit expires prior to completion of the Capital Facilities Impact Construction for which it was issued, the Applicant may, within ninety (90) days of the expiration of the Building Permit, apply for a refund of the Impact Fee. Failure to timely apply for a refund of the Impact Fee shall waive any right to a refund.

1. The application for refund shall be filed with the County Manager and contain the following:

- a. The name and address of the Applicant;
- b. The location of the property which was the subject of the Building Permit;
- c. The date the Impact Fee was paid;
- d. A copy of the receipt of payment for the Impact Fee; and
- e. The date the Building Permit was issued and the date of expiration.

2. After verifying that the Building Permit has expired and that the Capital Facilities Impact Construction has not been completed, the County Manager shall refund the Impact Fee paid for such Capital Facilities Impact Construction.

3. A Building Permit which is subsequently issued for a Capital Facilities Impact Construction on the same property which was the subject of a refund shall pay the Impact Fee as required by this Ordinance.

F. The payment of the Impact Fees shall be in addition to all other fees, charges or assessments due for the issuance of a Certificate of Occupancy or Building Permit.

G. The obligation for payment of the Impact Fees shall run with the land.

H. In the event an Impact Fee is not paid prior to the issuance of a Building Permit or Certificate of Occupancy for the affected Capital Facilities Impact Construction, the County may elect to collect the Impact Fee by any other method which is authorized by law.

#### **SECTION 7.02. ALTERNATIVE IMPACT FEES.**

A. The provisions of this Section 7.02 do not apply to Educational System Impact Fees, which are subject to the Alternative Impact Fee procedures provided in Section 6.05.

B. In the event an Applicant believes that the impact to the Capital Facilities caused by the Capital Facilities Impact Construction is less than the impact established in an Impact Fee Study and the Impact Fees imposed herein, such Applicant may, prior to issuance of a Building Permit for such Capital Facilities Impact Construction, file an Alternative Impact Fee Study with the County Manager. The County Manager shall review the alternative calculations and make a determination within thirty (30) days of submittal as to whether such calculations comply with the requirements of this Section.

C. For purposes of any Alternative Impact Fee calculation, the Capital Facilities Impact Construction shall be presumed to have the maximum impact on the Capital Facilities.

D. The Alternative Impact Fee calculation shall be based on data, information or assumptions contained in this Ordinance and the applicable Impact Fee Study or independent sources, provided that:

1. The independent source is a generally accepted standard source of planning information and cost impact analysis performed pursuant to a generally accepted

methodology of planning and cost impact analysis which is consistent with the applicable Impact Fee Study; or

2. The independent source is a local study supported by a data base adequate for the conclusions contained in such study performed pursuant to a generally accepted methodology of planning and cost impact analysis which is consistent with the applicable Impact Fee Study.

E. If the County Manager determines that the data, information and assumptions utilized by the Applicant comply with the requirements of this Section and that the calculation of the Alternative Impact Fee was by a generally accepted methodology that is consistent with the applicable Impact Fee Study, then the Alternative Impact Fee shall be paid in lieu of the applicable fees adopted herein.

F. If the County Manager determines that the data, information and assumptions utilized by the Applicant to compute an Alternative Impact Fee do not comply with the requirements of this Section, then the County Manager shall provide to the Applicant by certified mail, return receipt requested, written notification of the rejection and the reasons therefore.

G. The Board shall establish an administrative fee by separate resolution to cover the County's costs incurred in processing and reviewing any Alternative Impact Fee applications, including fees incurred for review of any applications by third party experts.

**SECTION 7.03. EXEMPTIONS.** Subject to the Change in Size and Use provisions in Section 7.04 hereof, the following shall be exempted from payment of the Impact Fees:

A. Alterations or expansion of an existing Dwelling Unit which does not result in any additional Dwelling Units or increase the number of families for which such Dwelling Unit is arranged, designed or intended to accommodate for the purpose of providing living quarters.

B. The replacement or construction of Accessory Buildings or Structures which will not create an additional impact on the Capital Facilities for which Impact Fees are imposed under this Ordinance.

C. The replacement of a Building or Dwelling Unit where no additional Square Footage or Dwelling Units are created and where the existing and replacement Building or Dwelling Units are located on the same lot. To be eligible for this exemption, official evidence such as, but not limited to, aerial photos, property appraiser data, or building permit data, must be provided that confirms a Building of Equivalent Use existed within the parcel boundaries in which the replacement structure is to be located.

D. The issuance of a tie-down permit for a Mobile Home on which the applicable Impact Fee has previously been paid for the lot upon which the Mobile Home is to be situated. To be eligible for this exemption, official evidence such as, but not limited to, aerial photos, property appraiser data, or building permit data, must be provided that confirms a Building of Equivalent Use existed within the parcel boundaries in which the replacement structure is to be located.

E. Government Buildings. However, any Impact Fee exemption issued for a Government Building shall expire if an alteration causes the Building or development to no longer be a Government Building.



F. Buildings for bona fide Farm Operations, as defined in Section 823.14, Florida Statutes, on land classified as agricultural land pursuant to Section 193.461, Florida Statutes.

G. Construction of any house of worship or structure directly related to the house of worship.

H. Construction of any building or structure by Habitat for Humanity.

I. For purposes of the Educational System Impact Fee only, any Residential Construction that qualifies as Housing for Older Persons and meets the following requirements:

1. Any Person seeking a Housing for Older Persons exemption shall file with the Superintendent an Application for Exemption prior to receiving a Building Permit for the proposed Residential Construction. The Application for Exemption shall contain the following:

a. The name and address of the Owner;

b. The legal description of the Residential Construction;

c. Evidence that the Residential Construction is within a community or subdivision that is operated as Housing for Older Persons in compliance with the terms and provisions of the Federal Fair Housing Act, Title VIII of the Civil Rights Acts of 1968, as amended by the Fair Housing Amendments Act of 1988 and the Housing for Older Persons Act of 1995, 42 U.S.C. §§ 3601-19, or its statutory successor in function; and

d. A copy of the recorded declaration of covenants and restrictions that run with the land, cannot be revoked or amended for a period of at least 30 years from

recording, and that prohibit any person under the age of 18 years of age from residing within any Dwelling Unit on the property as a permanent resident.

2. If the Residential Construction meets the requirements for a Housing for Older Persons exemption, the Superintendent shall issue an exemption. The exemption shall be presented in lieu of payment of the Educational System Impact Fee.

3. The amount of the Educational System Impact Fee shall not be increased to replace any revenue lost due to the Housing for Older Persons Exemption.

4. In the event the recorded declaration of covenants and restrictions is breached or otherwise modified within the 30-year period following recording such that persons under the age of 18 are allowed to reside as permanent residents in any Residential Construction receiving a Housing for Older Persons exemption, the Educational System Impact Fee in effect at the time of the change in circumstances shall be due.

**SECTION 7.04. CHANGES IN SIZE AND USE.** An Impact Fee shall be imposed and calculated for the alteration, expansion or replacement of a Building or the construction of an Accessory Building or Structure if the alteration, expansion or replacement of the Building or the construction of an Accessory Building or Structure results in a land use determined to generate greater impact than the present use under the applicable Impact Fee rate schedules adopted herein. The Impact Fee imposed shall be calculated as follows:

A. If the Impact Fee is calculated on a per Dwelling Unit basis and not on the basis of Square Footage, the Impact Fee imposed shall be the amount due under the applicable Impact Fee rate schedule for the Impact Fee Land Use Category resulting from the alteration, expansion or replacement, less the Impact Fee that would have been

imposed under the applicable Impact Fee rate for the Impact Fee Land Use Category prior to the alteration, expansion or replacement.

B. If the Impact Fee is calculated on the basis of Square Footage, in the event the Square Footage of a Building is increased, the Impact Fee due for the increased Square Footage represented by the Capital Facilities Impact Construction shall be calculated by determining the Impact Fee due according to the Square Footage resulting from the alteration, expansion or replacement, less the Impact Fee that would have been imposed for the original Square Footage prior to the alteration, expansion or replacement.

C. If the Impact Fee is calculated on the basis of land use and not Square Footage, the Impact Fee imposed shall be the Impact Fee due under the applicable Impact Fee Land Use Category resulting from the alteration, expansion or replacement, less the Impact Fee that would be imposed under the applicable Impact Fee Land Use Category prior to the alteration, expansion or replacement.

D. If an Impact Fee is imposed for an Accessory Building or Structure because such Accessory Building or Structure is determined to generate a greater impact than the present use, the fee shall be that applicable to the Impact Fee Land Use Category for the primary Building.

**SECTION 7.05. ACCOUNTING AND REPORTING OF IMPACT FEE.** The revenues realized from Impact Fees imposed pursuant to this Ordinance shall be identified in the County's budget as a separate account required by section 163.31801(3)(b), Florida Statutes. The County shall maintain adequate records to justify all expenditures from any Impact Fee trust fund and any accounts established within such trust fund. The County shall prepare an annual report reflecting the collection and expenditures during the

previous year of the Impact Fees imposed pursuant to this Ordinance.

**SECTION 7.06. DEVELOPER CONTRIBUTION CREDITS.**

A. The provisions of this Section 7.06 do not apply to Educational System Impact Fees, which are subject to the Developer Contribution Credits procedures provided in Section 6.07.

B. Subject to the terms and conditions of this Section 7.06, a credit shall be granted against an Impact Fee imposed by this Ordinance for the donation of land or equipment, or the construction of Capital Facilities required pursuant to a Development Permit or made voluntarily in connection with Capital Facilities Impact Construction. Such donations or construction shall be subject to the approval and acceptance of the County Manager. No credit shall be given for the donation of land or construction unless such property is conveyed, in fee simple to the County without remuneration.

C. Prior to issuance of a Building Permit, the Applicant shall submit a proposed plan for donations or contributions to the Capital Facilities to the County Manager. The proposed plan shall include:

1. a designation of the Capital Facilities Impact Construction for which the plan is being submitted;
2. a legal description of any land proposed to be donated and a written appraisal prepared in conformity with Subsection F of this section;
3. a list of the contemplated Capital Facilities improvements, apparatus or equipment sought to be donated and an estimate of the proposed construction costs certified by a professional architect or engineer; and
4. a proposed time schedule for completion of the proposed plan.

D. The County Manager shall approve or deny the proposed plan in accordance with Subsection E of this section and, if approved, establish the amount of credit in accordance with Subsection F of this section. The County Manager shall issue a decision within sixty (60) days after the filing of the proposed plan.

E. In reviewing the proposed plan, the County Manager shall determine:

1. if such proposed plan is in conformity with contemplated improvements and additions to the Capital Facilities;
2. if the proposed donation of land and construction by the Applicant is consistent with the public interest; and
3. if the proposed time schedule is consistent with the capital improvement program for the Capital Facilities.

F. The amount of developer contribution credit shall be determined as follows:

1. The value of donated land shall be based upon a written appraisal of fair market value as determined by an M.A.I. Appraiser who was selected and paid for by the Applicant, and who used generally accepted appraisal techniques. If the appraisal does not conform to the requirements of this Ordinance and any applicable administrative regulations, the appraisal shall be corrected and resubmitted. In the event the County Manager accepts the methodology of the appraisal but disagrees with the appraised value, he may engage another M.A.I. Appraiser at the County's expense and the value shall be an amount equal to the average of the two appraisals. If either party does not accept the average of the two appraisals, a third appraisal shall be obtained, with the cost of said third appraisal being shared equally by the County and the Owner or Applicant. The third

appraiser shall be selected by the first two appraisers and the third appraisal shall be binding on the parties.

2. The actual cost of construction to the Capital Facilities shall be based upon cost estimates certified by a professional architect or engineer. However, in no event shall any credit be granted in excess of the estimated construction costs approved by the Commission unless the construction project is competitively bid, in which case, the credit shall be limited to the actual cost or 120% of the bid amounts, whichever is less; and

3. The land donations and construction contributions shall only provide improvements or additions to the Capital Facilities which are required to accommodate growth.

G. If a proposed plan is approved for credit by the County Manager, the Applicant or Owner and the Commission shall enter into a credit agreement which shall provide for the parties obligations and responsibilities, including, but not limited to:

1. The timing of actions to be taken by the Applicant and the obligations and responsibilities of the Applicant, including, but not limited to, the construction standards and requirements to be complied with;

2. The obligations and responsibilities of the Commission including, but not limited to, inspection of the project; and

3. The amount of the credit as determined in accordance with Subsection F of this section.

H. A credit for the donation of land or a credit for the construction of an improvement or addition to the Capital Facilities shall be granted at such time as the credit agreement is approved and executed by both the Commission and the Applicant or Owner;

provided, however, that in the event the Applicant or Owner fails to convey the property which is the subject of the donation to the County or such property is not ultimately accepted by the County in accordance with the terms of the credit agreement, then the credit for donation shall be revoked and all Impact Fees shall immediately become due and payable. The administration of said contribution credits shall be the responsibility of the County Manager.

I. Any Applicant or Owner who submits a proposed plan pursuant to this section and desires the immediate issuance of a Building Permit prior to approval of the proposed plan shall pay the Impact Fees prior to the issuance of the Building Permit. Any difference between the amount paid and the amount due, should the County Manager approve and accept the proposed plan, shall be refunded to the Applicant or Owner.

**SECTION 7.07. RESERVED**

**SECTION 7.08. REVIEW HEARINGS.**

A. An Applicant or Owner who is required to pay an Impact Fee pursuant to this Ordinance shall have the right to request an appeal. The appeal procedures provided in Sections 1.05 and 5.06 of the Nassau County Land Development Code shall apply to all appeals, which shall be heard by the Planning and Zoning Board as provided for in Section 3.04 of the Nassau County Land Development Code.

B. Such appeal shall be limited to the review of the following:

1. The application or calculation of the Impact Fee.
2. The rejection of the Alternative Impact Fee calculation pursuant to Sections 6.05 or 7.02.

(3) Denial of an Affordable Housing Impact Fee deferral pursuant to

## Section 7.07.

C. Such appeal shall be requested by the Applicant or Owner within thirty (30) days of the date of first receipt of the following:

1. Notice that the Impact Fee is due;
2. Negative determination on a proposed Alternative Impact Fee.

Failure to request an appeal within the time provided shall be deemed a waiver of such right.

D. The request for an appeal shall be filed with the County Manager and shall contain the following:

1. The name and address of the Applicant or Owner;
2. The legal description of the property in question;
3. If issued, the date the Building Permit was issued;
4. A brief description of the nature of the construction being undertaken

pursuant to the Building Permit;

5. If paid, the date the Impact Fee was paid; and
6. A statement of the reasons why the Applicant or Owner is requesting

the appeal.

E. Upon receipt of such request, the County Manager shall process the appeal pursuant to the procedures provided in the Nassau County Land Development Code.

F. Any Applicant or Owner who requests a hearing pursuant to this Section and desires the immediate issuance of a Building Permit, or if a Building Permit has been issued without the payment of the Impact Fee, shall pay prior to or at the time the request for hearing is filed, the applicable Impact Fee. Said payment shall be deemed paid "under



protest" and shall not be construed as a waiver of any review rights.

G. An Applicant or Owner may request a hearing under this Section without paying the applicable Impact Fee, but no Building Permit shall be issued until such Impact Fee is paid in the amount initially calculated or the amount approved upon completion of the review provided in this Section.

H. The Commission shall establish an administrative fee by separate resolution to cover the County's costs incurred in processing and reviewing any appeals, including fees incurred for review of any applications by third party experts.

I. This Section 7.08 shall not apply to the Educational System Impact Fees. The School Board may establish its own review hearing procedures concerning the Educational System Impact Fees.

**SECTION 7.09. REVIEW REQUIREMENT.** This Ordinance and the Impact Fee Study shall be reviewed by the Commission at least every five (5) years. The initial and each review thereafter shall consider new estimates of population and other socioeconomic data, changes in construction, land acquisition and related costs, and adjustments to the assumptions, conclusions or findings set forth in the studies adopted by Section 1.07. The purpose of this review is to evaluate and revise, if necessary, the Impact Fees to ensure that they do not exceed the reasonably anticipated costs associated with the improvements and additions necessary to offset the demand generated by the New Construction. In the event the review of the Ordinance required by this Section alters or changes the assumptions, conclusions and findings of the studies adopted by reference in Section 1.07, or alters or changes the amount or classification of the Impact Fees, the studies adopted by reference in Section 1.07 shall be amended and updated to reflect the assumptions,

conclusions and findings of such reviews and Section 1.07 shall be amended to adopt by reference such updated studies.

**SECTION 7.10. DECLARATION OF EXCLUSION FROM ADMINISTRATIVE PROCEDURES ACT.** Nothing contained in this Ordinance shall be construed or interpreted to include the County in the definition of agency contained in Section 120.52, Florida Statutes, or to otherwise subject the County to the application of the Administrative Procedures Act, Chapter 120, Florida Statutes. This declaration of intent and exclusion shall apply to all proceedings taken as a result of or pursuant to this Ordinance.

**SECTION 7.11. 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 Ordinance shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 7.12. NOTICE OF IMPACT FEE RATES.** Upon adoption of this Ordinance or any amendment hereto imposing revised Impact Fee rates or revising the Impact Fee Land Use Categories for any Impact Fee, the County Manager shall 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 affected 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 for the applicable Impact Fee; 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 7.13. ENFORCEMENT.**

A. Enforcement of this Ordinance shall be done pursuant to section 125.69,

Florida Statutes.

B. Violations include, but are not limited to, failing, neglecting, or refusing to pay an Impact Fee as required by this section and/or furnishing untrue, incomplete, false, or misleading information on any document, or to any County employee, concerning the calculation, exemption, or payment of an Impact Fee or concerning the entitlement to, or calculation of, an Impact Fee credit.

C. The owner, tenant, or occupant of any land or part thereof for which an Impact Fee is owed and any architect, builder, contractor, agent, or other person who participates in, assists, directs, creates, or maintains any situation that is contrary to the requirements of this section, or who fails, neglects, or refuses to pay an Impact Fee, or who furnishes any untrue, incomplete, false, or misleading information concerning the calculation, exemption, or payment of an Impact Fee or concerning the entitlement to, or calculation of, an Impact Fee credit, may be held responsible for the violation and be subject to the penalties and remedies provided for in this Code and/or the Nassau County Code of Ordinances.

D. Failure to pay an Impact Fee required by this section is a violation that is continuous with respect to time, and each day the violation continues, or the Impact Fee remains unpaid, is hereby declared to be a separate offense.

#### **SECTION 7.14. AMENDMENT DUTIES OF PLANNING AND ZONING BOARD.**

Pursuant to Section 7.08 of this Ordinance, the Planning and Zoning Board will hear and decide appeals concerning the application and payment of the Impact Fees. Accordingly, Section 3.04 of Nassau County Land Development Code is hereby amended to include this authority, as follows:

**Section 3.04. Planning and zoning board.** The planning and zoning board shall act as the local planning agency (LPA) which serves as an

advisory body to the board of county commissioners on all planning and zoning related matters, except for matters involving variances and conditional uses.

(A) *Establishment of the planning and zoning board:* The board of county commissioners shall appoint the members of the planning and zoning board. The planning and zoning board shall be composed of eleven (11) members. The members shall be appointed as follows: One member shall be appointed from each county commission district; one member shall serve as the appointment from the Nassau County School Board, pursuant to Section 163.3174(1), Florida Statutes, with said member granted voting status; and five (5) members shall serve at-large, with one of each of said members being recommended by each of the respective members of the board of county commissioners. The terms of five (5) members shall expire on December 31, 2008, and two (2) members terms shall expire on December 31, 2009, and the terms of four (4) members shall expire on December 31, 2010. After the initial term, any re-appointment shall be for a three (3) year staggered term. Any member appointed to the planning and zoning board shall serve at the will of the board of county commissioners.

(B) *Powers and duties:*

(1) Review all requests for rezoning of property, zoning amendments, comprehensive plan text amendments, land use map amendments, and amendments to ordinances that affect land use, and make approval/non-approval recommendations to the board of county commissioners for their final determination.

(2) Review all site plans, with the exception of those approved by the development review committee as stated in article 28, section 28.16(A), and make recommendations to the board of county commissioners.

(3) Submit written recommendations to the board of county commissioners relative to the various requests where applicable that fall within the purview of the board of county commissioners to approve/deny.

(4) Elect a chair and vice-chair of the planning and zoning board members. A chair and vice-chair shall be selected each year by the members of the planning and zoning board.

(5) Establish the time, place and date of the monthly planning and zoning board regular meeting plus workshops.

(6) Develop rules and procedures for the conduct of hearings, both quasi-judicial and legislative, which, at a minimum, when appropriate, includes the right of the party to:

- a. Present his/her case by oral and documentary evidence;
- b. Submit rebuttal evidence, and conduct such cross-examination as may be required for a full and true disclosure of the facts;
- c. Be accompanied, represented and advised by counsel or represent himself/herself;
- d. Be promptly notified of any action taken by the planning and zoning board affecting substantive or procedural rights taken in connection with any proceedings.
- e. The planning and zoning board shall receive into evidence that which could be admissible in civil proceedings in the courts of this state, but in receiving evidence, due regard shall be given to the technical and highly complicated subject matter which must be handled and the exclusionary rules of evidence shall not be used to prevent the receipt of evidence having substantial probative effect. Otherwise, however, effect shall be given to rules of evidence recognized by the laws of Florida.
- f. Majority of the planning and zoning board shall constitute a quorum for the purpose of meetings and transacting business. Failure to receive a majority vote shall constitute denial.

(7) Hear and decide appeals where it is alleged there is an error in any decision made by the planning director or staff as it relates to the zoning code or comprehensive plan.

(8) Hear and decide appeals concerning the application and payment of the Nassau County Mobility Fee and Impact Fees.

[underline] indicates additions; ~~strikethrough~~ indicates deletions]

**SECTION 7.15. INCLUSION IN THE NASSAU COUNTY CODE.** It is the intention of the Commission and is hereby provided that the provisions of this Ordinance shall be made a part of the Nassau County Code; that the sections of this Ordinance may be renumbered or relettered to accomplish such codification; and that the word "Ordinance" may be changed to "section," "article," or other appropriate designation.

**SECTION 7.16. REPEALER.**

A. The provisions of Chapter 7, Sections 7-151 through 7-162 of the Nassau County Code, entitled "Impact Fees," are hereby repealed in their entirety on the Effective Date of this Ordinance and upon the expiration of the notice period set forth in Section 7.12 hereof.

B. All proceeds collected by the County pursuant to the repealed provisions in (A) above that are unspent as of the Effective Date of this Ordinance and upon the expiration of the notice period set forth in Section 7.12 hereof shall be expended by the County in accordance with the provisions of said repealed ordinances.


**SECTION 7.17. EFFECTIVE DATE.**

A. A certified copy of this Ordinance shall be filed in the Department of State by the Clerk of the Commission within ten (10) days after enactment by the Commission and shall take effect as provided herein.

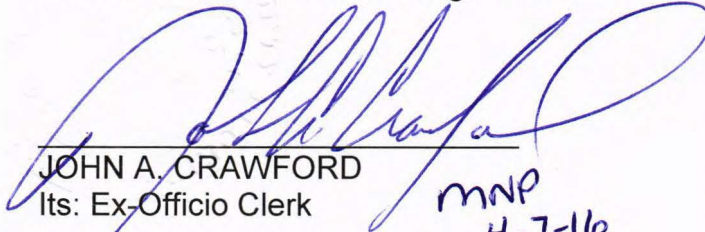
B. This Ordinance and the obligations herein for the payment of Impact Fees shall apply to all Capital Facilities Impact Construction that submits a complete application for a Building Permit on or after August 1, 2016; provided the notice period set forth in Section 7.12 hereof has expired by this date.

**PASSED AND ADOPTED** on this 28th day of March, 2016.

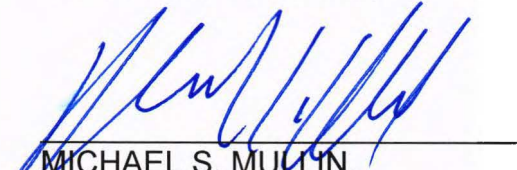
BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
WALTER J. BOATRIGHT  
Its: Chairman

ATTEST as to Chairman's Signature:

  
JOHN A. CRAWFORD  
Its: Ex-Officio Clerk  
mnp  
4-7-16

Approved as to form and legality by the  
Nassau County Attorney:

  
MICHAEL S. MULLIN,  
County Attorney





# Park, Fire Rescue, Law Enforcement and Administrative Facility Impact Fee Study for Nassau County, Florida

prepared by

**duncan** | associates

in association with Dr. James C. Nicholas

December 2015



# Table of Contents

EXECUTIVE SUMMARY .....	1
Background.....	1
Types of Fees .....	1
Service Areas and Benefit Districts.....	3
Methodology .....	3
Land Use Categories .....	4
Findings.....	4
Recommendations .....	4
LEGAL FRAMEWORK AND METHODOLOGY .....	6
Impact Fee Case Law .....	6
Florida Statutes .....	6
General Impact Fee Principles .....	7
Methodology .....	8
LAND USE CATEGORIES.....	10
SERVICE AREAS AND BENEFIT DISTRICTS .....	12
Service Areas .....	12
Benefit Districts .....	13
EXISTING LAND USE.....	15
PARKS .....	17
Service Units.....	18
Cost per Service Unit .....	19
Net Cost per Service Unit .....	20
Potential Fees .....	21
FIRE RESCUE .....	22
Service Units.....	22
Cost per Service Unit .....	22
Net Cost per Service Unit .....	24
Potential Fees .....	26
LAW ENFORCEMENT .....	27
Service Units.....	27
Cost per Service Unit .....	27
Net Cost per Service Unit .....	28
Potential Fees .....	29
ADMINISTRATIVE FACILITIES .....	31
Service Units.....	31
Cost per Service Unit .....	32
Net Cost per Service Unit .....	33
Potential Fees .....	35
APPENDIX A: OUTSTANDING DEBT.....	36
APPENDIX B: FUNCTIONAL POPULATION .....	37
Residential Functional Population .....	37
Nonresidential Functional Population .....	37
APPENDIX C: SALES SURTAX CREDIT .....	39

## List of Tables

Table 1. Current Park, Fire, Law and Administrative Facility Impact Fees .....	2
Table 2. Comparison of Updated Fees to Current Fees .....	5
Table 3. Population Growth by Jurisdiction, 2000-2010 .....	12
Table 4. Dwelling Units by Housing Type and Service Area, 2010 .....	15
Table 5. Dwelling Units by Housing Type and Service Area, 2013 .....	16
Table 6. Nonresidential Development by Land Use and Jurisdiction, 2013.....	16
Table 7. Park Service Unit Multipliers .....	18
Table 8. Park Service Units, 2013.....	18
Table 9. Existing Park Facilities.....	19
Table 10. Park Cost per Service Unit.....	20
Table 11. Regional Park Grant Credit.....	20
Table 12. Regional Park Net Cost per Service Unit.....	21
Table 13. Potential Park Impact Fees .....	21
Table 14. Existing Functional Population.....	22
Table 15. Existing Fire Rescue Facilities .....	23
Table 16. Existing Fire Rescue Apparatus and Equipment.....	23
Table 17. Existing Fire Rescue Cost per Service Unit.....	24
Table 18. Fire Rescue Grant Credit.....	25
Table 19. Fire Rescue Net Cost per Service Unit.....	25
Table 20. Potential Fire Rescue Impact Fees.....	26
Table 21. Existing Law Enforcement Facilities.....	27
Table 22. Existing Law Enforcement Cost per Service Unit .....	28
Table 23. Law Enforcement Debt Credit.....	28
Table 24. Law Enforcement Grant Credit .....	29
Table 25. Law Enforcement Net Cost per Service Unit.....	29
Table 26. Potential Law Enforcement Impact Fees .....	30
Table 27. Existing Functional Population, County-Wide .....	31
Table 28. Existing Administrative Facilities.....	32
Table 29. Administrative Facility Cost per Service Unit .....	33
Table 30. Administrative Facility Grant Credit .....	34
Table 31. Administrative Facility Net Cost per Service Unit .....	34
Table 32. Potential Administrative Facility Impact Fees.....	35
Table 33. Summary of Outstanding Debt.....	36
Table 34. Functional Population per Unit for Residential Uses .....	37
Table 35. Functional Population per Unit for Nonresidential Uses.....	38
Table 36. Sales Surtax Credit per Service Unit .....	39

## EXECUTIVE SUMMARY

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This study provides the analysis required to update the County's impact fees for community and regional parks, fire rescue, law enforcement and administrative facilities.

### Background

Nassau County is located in northeast Florida. It is adjacent to the Georgia state line to the north and west, the Atlantic Ocean to the east and Duval County to the south. Nassau County was created in 1824 from Duval County.



The County began collecting community and regional park impact fees on March 3, 2004, and fire rescue, law enforcement and administrative facility fees on February 14, 1989. In addition to the impact fees addressed in this update, the County also charges impact fees for transportation and schools.

All of the County's impact fees, except for schools, were suspended on July 1, 2008. The fees for parks, fire rescue, law enforcement and administrative facilities were reinstated on October 1, 2013. The transportation impact fees were replaced with mobility fees, which became effective in December 2014.

The current fees for parks, fire rescue, law enforcement and administrative facilities are summarized in Table 1 on the following page.

The County's current community and regional park fees are based on a 2003 study prepared by the Northeast Florida Regional Council.<sup>1</sup> The current fire rescue, law enforcement and administrative facilities impact fees are based on a 2004 study by the Northeast Florida Regional Council. A study to update the transportation, parks, law enforcement, fire rescue and administrative facilities fees was prepared in 2007, but was not adopted.<sup>2</sup>

### Types of Fees

The lack of supporting studies or ordinance definitions pose some issues for determining the specific types of facilities that are included in the law enforcement and administrative facility fees. In this update, the facilities included in each fee are defined in terms of the appropriate service area. Law enforcement facilities, which are based on a service area that includes the unincorporated area plus the incorporated area of all municipalities other than the City of Fernandina Beach, are defined to include only those facilities that primarily provide functions related to law enforcement patrol. The Detention Center, which is also operated by the Sheriff's Office, is included in the

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<sup>1</sup> Northeast Florida Regional Council, *Proposal for a Regional Park & Community Park Recreation Fee, Nassau County, Florida*, September 8, 2003.

<sup>2</sup> Dr. James C. Nicholas, *Technical Memorandum on Methods of Updating Nassau County Impact Fees*, May 2007 draft.



administrative facilities fee, which is based on a county-wide service area. Administrative facilities are defined as County facilities that serve the entire county, are not duplicated by any of the municipalities and are not included in any other County impact fee.

**Table 1. Current Park, Fire, Law and Administrative Facility Impact Fees**

Land Use Type	Unit	Comm Park by Dist			Reg.			Total by District			
		502/3	504	505	Park	Fire	Law Admin.	502/3	504	505	
Single-Family Detached	Dwelling	\$222	\$163	\$184	\$332	\$121	\$150	\$231	\$1,056	\$997	\$1,018
Multi-Family	Dwelling	\$206	\$148	\$167	\$225	\$110	\$136	\$210	\$885	\$827	\$846
Townhouse/Condominium	Dwelling	\$206	\$148	\$167	\$225	\$108	\$134	\$207	\$880	\$822	\$841
Other Residential	Dwelling	\$206	\$148	\$167	\$225	\$121	\$150	\$231	\$933	\$875	\$894
Hotel/Motel	Room	\$0	\$0	\$0	\$0	\$110	\$136	\$210	\$457	\$457	\$457
Industrial	1,000 sf	\$0	\$0	\$0	\$0	\$73	\$91	\$140	\$304	\$304	\$304
Warehouse	1,000 sf	\$0	\$0	\$0	\$0	\$35	\$44	\$67	\$146	\$146	\$146
Mini-Warehouse	1,000 sf	\$0	\$0	\$0	\$0	\$11	\$13	\$21	\$45	\$45	\$45
Medical Office	1,000 sf	\$0	\$0	\$0	\$0	\$190	\$235	\$363	\$788	\$788	\$788
General Office, less than 50,000 sf	1,000 sf	\$0	\$0	\$0	\$0	\$201	\$248	\$384	\$833	\$833	\$833
General Office, 50,000-99,999 sf	1,000 sf	\$0	\$0	\$0	\$0	\$169	\$210	\$324	\$703	\$703	\$703
General Office, 100,000-199,999 sf	1,000 sf	\$0	\$0	\$0	\$0	\$143	\$177	\$274	\$594	\$594	\$594
General Office, 200,000-299,999 sf	1,000 sf	\$0	\$0	\$0	\$0	\$130	\$160	\$248	\$538	\$538	\$538
General Office, 300,000-499,999 sf	1,000 sf	\$0	\$0	\$0	\$0	\$114	\$142	\$219	\$475	\$475	\$475
General Office, 500,000 sf or more	1,000 sf	\$0	\$0	\$0	\$0	\$105	\$130	\$202	\$437	\$437	\$437
Office Park	1,000 sf	\$0	\$0	\$0	\$0	\$138	\$171	\$264	\$572	\$572	\$572
Research & Devt Center	1,000 sf	\$0	\$0	\$0	\$0	\$93	\$115	\$178	\$386	\$386	\$386
Bldg Mat & Lumber Store	1,000 sf	\$0	\$0	\$0	\$0	\$106	\$131	\$203	\$441	\$441	\$441
Garden Center	1,000 sf	\$0	\$0	\$0	\$0	\$125	\$155	\$240	\$520	\$520	\$520
Shopping Center, less than 50,000 sf	1,000 sf	\$0	\$0	\$0	\$0	\$318	\$394	\$609	\$1,321	\$1,321	\$1,321
Shopping Center, 50,000-99,999 sf	1,000 sf	\$0	\$0	\$0	\$0	\$245	\$304	\$469	\$1,019	\$1,019	\$1,019
Shopping Center, 100,000-299,999 sf	1,000 sf	\$0	\$0	\$0	\$0	\$163	\$201	\$311	\$675	\$675	\$675
Shopping Center, 300,000-499,999 sf	1,000 sf	\$0	\$0	\$0	\$0	\$134	\$166	\$259	\$559	\$559	\$559
Shopping Center, 500,000 sf or more	1,000 sf	\$0	\$0	\$0	\$0	\$111	\$138	\$213	\$463	\$463	\$463
Restaurant	1,000 sf	\$0	\$0	\$0	\$0	\$58	\$72	\$273	\$403	\$403	\$403
Fast Food Restaurant	1,000 sf	\$0	\$0	\$0	\$0	\$176	\$217	\$336	\$729	\$729	\$729
Car Dealership	1,000 sf	\$0	\$0	\$0	\$0	\$166	\$206	\$318	\$691	\$691	\$691
Service Station	Pump	\$0	\$0	\$0	\$0	\$92	\$114	\$177	\$383	\$383	\$383
Supermarket	1,000 sf	\$0	\$0	\$0	\$0	\$305	\$378	\$583	\$1,266	\$1,266	\$1,266
Convenience Market	1,000 sf	\$0	\$0	\$0	\$0	\$205	\$254	\$392	\$851	\$851	\$851
Convenience Market w/Gas Pumps	1,000 sf	\$0	\$0	\$0	\$0	\$279	\$345	\$533	\$1,157	\$1,157	\$1,157
Furniture Store	1,000 sf	\$0	\$0	\$0	\$0	\$15	\$19	\$29	\$63	\$63	\$63
Walk-In Bank	1,000 sf	\$0	\$0	\$0	\$0	\$98	\$121	\$187	\$405	\$405	\$405
Drive-In Bank	1,000 sf	\$0	\$0	\$0	\$0	\$184	\$228	\$352	\$765	\$765	\$765
Golf Course	Hole	\$0	\$0	\$0	\$0	\$52	\$65	\$100	\$217	\$217	\$217
Elementary School	1,000 sf	\$0	\$0	\$0	\$0	\$129	\$160	\$248	\$537	\$537	\$537
High School	1,000 sf	\$0	\$0	\$0	\$0	\$132	\$163	\$252	\$546	\$546	\$546
Hospital	1,000 sf	\$0	\$0	\$0	\$0	\$203	\$251	\$387	\$841	\$841	\$841
Nursing Home	1,000 sf	\$0	\$0	\$0	\$0	\$123	\$152	\$235	\$509	\$509	\$509
Recreation Community Center	1,000 sf	\$0	\$0	\$0	\$0	\$16	\$20	\$31	\$67	\$67	\$67
Marina	Berth	\$0	\$0	\$0	\$0	\$5	\$6	\$9	\$19	\$19	\$19
Movie Theater	Screen	\$0	\$0	\$0	\$0	\$167	\$206	\$319	\$692	\$692	\$692
Racquet Club	Court	\$0	\$0	\$0	\$0	\$27	\$33	\$51	\$111	\$111	\$111
Bowling Alley	1,000 sf	\$0	\$0	\$0	\$0	\$25	\$30	\$47	\$102	\$102	\$102

Source: Nassau County.

## **Service Areas and Benefit Districts**

With respect to impact fees, service areas are different from benefit districts. A service area is a geographic area in which an impact fee analysis is performed and impact fees are calculated. In general, a service area should include the area that is served by and benefits from the facilities for which the fee is charged. In contrast, a benefit district is a geographic area in which the fees collected in that area are earmarked to be spent in that same area. Service areas are sometimes divided into multiple benefit districts in order to more conclusively demonstrate benefit to the fee-paying development than might occur if the entire service area were to be defined as a single benefit district. For all of the updated fee types, the proposed benefit districts are the same as the proposed service areas.

The County currently segregates all of its impact fees into four benefit districts, corresponding to Census tracts 502 (excluding areas incorporated by the City of Fernandina Beach), 503, 504 and 505 (see Figure 2 on page 14). This makes little sense except for community parks. All of the other facility types (regional parks, fire rescue, law enforcement and administrative facilities) provide service to a much larger area.

### **Parks**

The County's community park impact fees are based on four service areas. The service area for regional parks is county-wide, excluding the City of Fernandina Beach. These park service areas are retained in this update.

### **Fire Rescue and Law Enforcement**

The proposed service area for the fire rescue and law enforcement fees is the entire county, except for Fernandina Beach, which has its own fire and police department.

### **Administrative Facilities**

The service area for the administrative facility fee, which covers only those types of facilities that provide service county-wide, is appropriately county-wide.

## **Methodology**

The methodology employed in this update for parks, fire rescue and law enforcement facilities is often referred to as "incremental expansion." The incremental expansion methodology bases the fees on the existing level of service. The concept behind the incremental expansion methodology is simple: as a community grows, capital facilities and equipment will need to be expanded proportional to the growth. The existing level of service, measured in terms of the replacement cost of existing facilities per service unit, is assumed to be adequate to serve existing development, but with little or no excess capacity to serve growth. This assumption appears reasonable for parks, fire rescue and law enforcement facilities.

In contrast, the County likely has some excess capacity in administrative facilities. Local governments are working smarter and in some cases can use technology to provide additional services without expanding bricks and mortar facilities. In addition, the detention center, which is included in the administrative facility fee because it provides a county-wide service, has averaged about 260 inmates for the last few years, although it has a capacity of 315 beds. This excess capacity, however, has not been paid for. The County has \$27.3 million in outstanding debt for the



Detention Center, Judicial Annex and records storage facility. In this study, the outstanding debt has been deducted from the cost of existing facilities serving existing development. This approach allows the County to use administrative facility impact fees paid by future development to make future debt principal payments, although the County is under no obligation to do so.

## **Land Use Categories**

A major change recommended in this update is to simplify the land use categories in the fee schedule. The current fee schedule includes 40 nonresidential categories, none of which are defined in the impact fee ordinance. Despite this extensive list, some potential uses, such as discount stores, churches and day care centers, are not specifically listed. The proposed fee schedule includes fewer, broader land use categories that will be defined in the impact fee ordinance. This will make the determination of appropriate land use categories easier and will encourage the reuse of existing buildings because changes of use will rarely occur that would result in impact fee charges. For a comparison of current and proposed land use categories and the reasons for this recommendation, see the Land Use Categories section of this report (starting on page 10).

## **Findings**

The updated fees reflect the proportionate fair share of net capital costs imposed on the County by new development. The updated fees are compared to current fees in Table 2 on the following page. The potential increase for all of these fees for a new single-family unit is about \$600, with some variation by community park district. For nonresidential uses, the potential increases are 61 cents per square foot for retail/commercial development and 10 cents per square foot for office. Most of the increase is attributable to the administrative facility fee, which is relatively ill-defined at present but is calculated in this study to cover the cost of county-wide facilities such as County courthouse and government offices, constitutional officers' offices, judicial annex, detention center, emergency operations center and health facilities. The updated fees are very similar to current fees for industrial and warehouse.

## **Recommendations**

The consultant team offers the following recommendations for addressing this study:

### **Update Fees**

The County's current fees are based on studies conducted over 10 years ago. Florida statutes require that "the calculation of the impact fee be based on the most recent and localized data." While the statute does not prescribe updates at any particular interval, it would appear that an update is due.

### **Uniform Adoption Percentages**

The County can adopt the fees calculated in this study at less than 100%, but if it does so the percentage should be applied uniformly to the fees for all land use categories within a service area. This will preserve the fundamental characteristic of impact fees – proportionality to the impact of the development.

### Agreements with Municipalities

Municipalities are included in the service area for an impact fee if development within the municipality receives substantial benefit from the facilities funded by the fee. The County should work with the municipalities to secure their participation in relevant fees through interlocal agreements.

**Table 2. Comparison of Updated Fees to Current Fees**

Land Use Type	Unit	Comm Park Fee by Dist.				Reg.				Total Fee by District			
		502	503	504	505	Park	Fire	Law	Admin	502	503	504	505
Updated Fees													
Single-Family Det.	Dwelling	\$242	\$282	\$198	\$258	\$314	\$158	\$73	\$836	\$1,623	\$1,663	\$1,579	\$1,639
Multi-Family	Dwelling	\$218	\$254	\$179	\$233	\$283	\$142	\$66	\$753	\$1,462	\$1,498	\$1,423	\$1,477
Retail/Commercial	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$191	\$88	\$1,009	\$1,288	\$1,288	\$1,288	\$1,288
Office	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$102	\$47	\$541	\$690	\$690	\$690	\$690
Industrial	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$46	\$21	\$241	\$308	\$308	\$308	\$308
Warehouse	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$20	\$9	\$108	\$137	\$137	\$137	\$137
Public/Institutional	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$68	\$31	\$359	\$458	\$458	\$458	\$458
Current Fees													
Single-Family Det.	Dwelling	\$222	\$222	\$163	\$184	\$332	\$121	\$150	\$231	\$1,056	\$1,056	\$997	\$1,018
Multi-Family	Dwelling	\$206	\$206	\$148	\$167	\$225	\$110	\$136	\$210	\$885	\$885	\$827	\$846
Retail/Commercial	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$163	\$201	\$311	\$675	\$675	\$675	\$675
Office	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$143	\$177	\$274	\$594	\$594	\$594	\$594
Industrial	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$73	\$91	\$140	\$304	\$304	\$304	\$304
Warehouse	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$35	\$44	\$67	\$146	\$146	\$146	\$146
Public/Institutional	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$129	\$160	\$248	\$537	\$537	\$537	\$537
Potential Change													
Single-Family Det.	Dwelling	\$20	\$60	\$35	\$74	-\$18	\$37	-\$77	\$605	\$567	\$607	\$582	\$621
Multi-Family	Dwelling	\$12	\$48	\$31	\$66	\$59	\$32	-\$70	\$543	\$577	\$613	\$596	\$631
Retail/Commercial	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	\$28	-\$113	\$698	\$613	\$613	\$613	\$613
Office	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	-\$41	-\$130	\$267	\$96	\$96	\$96	\$96
Industrial	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	-\$27	-\$70	\$101	\$4	\$4	\$4	\$4
Warehouse	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	-\$15	-\$35	\$41	-\$9	-\$9	-\$9	-\$9
Public/Institutional	1,000 sq. ft.	\$0	\$0	\$0	\$0	\$0	-\$61	-\$129	\$111	-\$79	-\$79	-\$79	-\$79

Source: Updated fees from Table 13 (parks), Table 20 (fire rescue), Table 26 (law enforcement) and Table 32 (administrative facilities); current fees from Table 1 (retail and office based on 100,000 square feet shopping center or office building, public/institutional based on elementary school).



## LEGAL FRAMEWORK AND METHODOLOGY

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This section describes the legal framework for impact fees in Florida, and outlines the methodology that will be used to calculate impact fees for Nassau County in conformance with those legal requirements.

### Impact Fee Case Law

Since impact fees were pioneered in states like Florida that lacked specific enabling legislation, such fees have generally been legally defended as an exercise of local government's broad "police power" to regulate land development in order to protect the health, safety and welfare of the community. The courts have developed guidelines for constitutionally-valid impact fees, based on "rational nexus" standards. The standards essentially require that the fees must be proportional to the need for additional infrastructure created by the new development, and must be spent in such a way as to provide that same type of infrastructure to benefit new development. A Florida district court of appeals described the dual rational nexus test in the 1983 *Hollywood, Inc.* case as follows, and this language was quoted and followed by the Florida Supreme Court in its 1991 *St. Johns County* decision:

*In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.<sup>3</sup>*

### Florida Statutes

The 2006 Florida Legislature passed Senate Bill 1194, which establishes certain requirements for impact fees in Florida. The bill, which became effective on June 14, 2006, created a new Section 163.31801, Florida Statutes. After amendments that became effective in 2009 and 2011, it reads as follows:

*163.31801 Impact fees; short title; intent; definitions; ordinances levying impact fees.--*

*(1) This section may be cited as the "Florida Impact Fee Act."*

*(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.*

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<sup>3</sup> *Hollywood, Inc. v. Broward County*, 431 So. 2d 606, 611 12 (Fla. 4th DCA), review denied, 440 So. 2d 352 (Fla. 1983), quoted and followed in *St. Johns County v. Northeast Florida Builders Ass'n*, 583 So. 2d 635, 637 (Fla. 1991).



*(3) An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at 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.*

*(4) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.*

*(5) In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard.*

Other provisions relating to impact fees are scattered about in the Florida Statutes. For example, public schools are exempted from the payment of impact fees in Section 1013.371(1)(a).

## **General Impact Fee Principles**

One of the most fundamental principles of impact fees, rooted in both case law and norms of equity, is that impact fees should not charge new development for a higher level of service than is provided to existing development. While impact fees can be based on a higher level of service than the one existing at the time of the adoption or update of the fees, two things are required if this is done. First, another source of funding other than impact fees must be identified and committed to fund the capacity deficiency created by the higher level of service. Second, the impact fees must generally be reduced to ensure that new development does not pay twice for the same level of service, once through impact fees and again through general taxes that are used to remedy the capacity deficiency for existing development. In order to avoid these complications, the general practice is to base the impact fees on the existing level of service.

A corollary principle is that new development should not have to pay more than its proportionate share when multiple sources of payment are considered. As noted above, if impact fees are based on a higher-than-existing level of service, the fees should be reduced by a credit that accounts for the contribution of new development toward remedying the existing deficiencies. A similar situation arises when the existing level of service has not been fully paid for. Outstanding debt on existing facilities that are counted in the existing level of service will be retired, in part, by revenues generated from new development. Given that new development will pay impact fees to provide the existing level of service for itself, the fact that new development may also be paying for the facilities that provide that level of service for existing development could amount to paying for more than its proportionate share. Consequently, impact fees should be reduced to account for future payments that will retire outstanding debt on existing facilities.

The issue is less clear-cut when it comes to other types of revenue that may be used to make capacity-expanding capital improvements of the same type being funded by impact fees. Arguably, no credit is warranted in most cases because, while new development may contribute toward such funding, so does existing development, and both existing and new development benefit from the higher level of service that the additional funding makes possible.

Impact fee studies in Florida, however, have traditionally given credit for the portion of dedicated revenues, such as gasoline taxes, that are used for capacity-expanding improvements. This study provides credit for dedicated funding for capital improvements. The County's adopted financial policies identify five dedicated revenue sources.<sup>4</sup> Of these, only the one-cent sales surtax funding is relevant for this study.

Credit has also sometimes been provided for outside grants for capacity improvements that can reasonably be anticipated in the future. In addition to the argument presented above (i.e., grants raise the level of service and benefit new development as well as existing development), two additional arguments can be made against applying credit for grants. First, new developments in a community do not directly pay for State and Federal grants in the same way they pay local gasoline and property taxes. Second, future grant funding is far more uncertain than dedicated revenue streams. On the other hand, local governments have less discretion about whether to spend grant funding on capacity-expanding capital improvements. In this study, credit is provided for anticipated future Federal and State grant funding based on recent grant funding history.

## **Methodology**

An essential first step in developing an impact fee methodology is to determine the appropriate "service unit." A service unit is a standardized measure of demand for the type of facility for which the impact fee is to be assessed. It allows all types of development to be expressed in terms of a common unit of measurement. In this study, two types of service units are used. For parks, the service unit is the "equivalent dwelling unit" (EDU). An EDU represents the average number of residents occupying a single-family detached dwelling unit. For fire rescue, law enforcement and administrative facilities, the service unit is "functional population." Functional population represents the average number of full-time equivalent persons occupying the site of a land use. It is further described in Appendix B.

Once the type of service unit has been determined, a demand schedule is prepared that identifies the number of service units associated with a unit of development of various types. For parks, a single-family detached dwelling unit represents one EDU, and units of other housing types represent a fraction of an EDU, based on their average household size compared to the average household size of a single-family unit. For fire rescue, law enforcement and administrative facilities, the functional population associated with each unit of development is as described in Appendix B.

The next step is to determine the appropriate "level of service" (LOS). The level of service is a measure of the quantity or quality of service provided by the facilities for which impact fees are

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<sup>4</sup> Resolution 2014-129, adopted by the Nassau County Board of County Commissioners on October 13, 2014, Section 5.4, which lists the following: a. At least 25% of One Cent Sales Surtax; b. At least \$1.5 million from the County Transportation Fund; c. Proportionate share payments and other negotiated developer payments; d. Impact fees for law enforcement, fire rescue, administrative facilities and recreation; e. Mobility fees for transportation.

assessed. As noted above, impact fees are typically based on the existing level of service, and that will be the approach used in this study. Basing the fees on the existing level of service ensures that new development is only charged for its proportionate share of the cost of future improvements. The level of service is quantified as the ratio of the replacement value of existing facilities to the total number of existing service units. The level of service is the same as the cost per service unit to accommodate new development.

Once the cost per service unit has been determined, it may need to be reduced to avoid any double-payment issues as described above. The remainder is the net cost per service unit.

Finally, the service units associated with each land use type from the demand schedule are multiplied by the net cost per service unit to determine the appropriate impact fees that may be charged. The resulting fees represent the appropriate fees that may be adopted based on the analysis provided in this study and relevant legal principles.



## LAND USE CATEGORIES

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Some impact fee schedules include many very detailed categories in an attempt to be as accurate as possible, while others list only a few very broad categories in order to simplify the fee system. We have recently come to favor the second approach. The County's current impact fee schedules include 40 detailed nonresidential land use categories. Our recommendation is to simplify the fee schedules and have only five broad nonresidential categories: retail/commercial, office, industrial, warehouse and public/institutional. The reasons for this recommendation include:

**(1) Accuracy.** Including many land use categories seems on the face of it to be more accurate, allowing the fees to be more closely proportional to the impacts of different land uses. However, the focus of impact fees should be long-term impact of the development, not the immediate impact of the initial occupant of the structure. For a single-family home, for example, fees are not based on the characteristics of the initial buyers or occupants (e.g., a retired couple versus a family of eight). Why should commercial buildings be treated differently? Given that the use of commercial buildings often changes over time, broader, more general land use categories are likely more representative of long-term impact than very specific categories. In addition, they are more consistent with the available data on existing development used to determine the number of existing service units, which in turn is a factor in calculating the existing level of service and impact fee amounts. Finally, short-term accuracy can end up overcharging for long-term impacts, since commercial uses change frequently and impact fees are not refunded when a use is changed to one that generates fewer impacts.

**(2) Ease of classification.** Including many land use categories would seem like it would make it easier to classify proposed uses. After all, if a use is specifically listed, that should make it easier to assess fees when that particular use is proposed. The problem is that it is impossible to list all potential uses, and having many categories requires the building permit reviewer to make fine distinctions between uses (for example, the reviewer may have to distinguish between a "general office" development and an "office park"). None of the uses listed in the fee schedule are defined in the ordinance. The consultant will prepare ordinance amendments that will add definitions of the proposed land use categories that would allow virtually any use to be easily classified.

**(3) Change of use.** If the County charges a change-of-use fee every time the use changes (general retail to restaurant, general office to medical office, etc.), that creates an administrative burden. If the County does not charge change-of-use fees, it should be consistent in not basing fees on the characteristics of the initial occupant. Broader categories will minimize any change-of-use issues, thereby encouraging reuse of existing vacant buildings.

**(4) Independent fee studies.** Broader land use categories will reduce requests for independent fee calculations, because the fees for the individual categories are generally based on the specific land use included in the broader category that has the least impact. In any independent fee calculation, the burden should be on the applicant to demonstrate that the new structure will likely never be used for a more intensive use than that of the initial occupant. This will be addressed as part of the ordinance amendments.

Some minor modifications are also proposed for the residential land use categories. Townhouse/condominium is proposed to be classified with other multi-family uses (i.e., duplexes

and apartments). Condominium is really an ownership type, not a structure type, and townhouses tend to have an average household size very similar to other multi-family units.

The recommended land use categories are shown in Figure 1.

**Figure 1. Current and Proposed Land Use Categories**

Proposed Category	Current Category	
Single-Family Detached	Single-Family Detached	Other Residential
Multi-Family	Multi-Family	Townhouse/Condominium
Retail/Commercial	Hotel/Motel	Supermarket
	Bldg Mat & Lumber Store	Convenience Market
	Garden Center	Convenience Market w/Gas Pumps
	Shopping Center, less than 50,000 sf	Furniture Store
	Shopping Center, 50,000-99,999 sf	Walk-In Bank
	Shopping Center, 100,000-299,999 sf	Drive-In Bank
	Shopping Center, 300,000-499,999 sf	Golf Course
	Shopping Center, 500,000 sf or more	Marina
	Restaurant	Movie Theater
	Fast Food Restaurant	Racquet Club
	Car Dealership	Bowling Alley
	Service Station	
Office	Medical Office	General Office, 300,000-499,999 sf
	General Office, less than 50,000 sf	General Office, 500,000 sf or more
	General Office, 50,000-99,999 sf	Office Park
	General Office, 100,000-199,999 sf	Research & Devt Center
	General Office, 200,000-299,999 sf	
Industrial	Industrial	
Warehouse	Warehouse	Mini-Warehouse
Public/Institutional	Elementary School (Private)	Nursing Home
	High School (Private)	Recreation Community Center
	Hospital	



## SERVICE AREAS AND BENEFIT DISTRICTS

Service areas are sometimes confused with benefit districts, but the two serve different functions in an impact fee system. A service area is a geographic area in which an impact fee analysis is performed and impact fees are calculated. In general, a service area should include the area that is served by and benefits from the facilities for which the fee is charged. In contrast, a benefit district is a geographic area in which the fees collected in that area are earmarked to be spent in that same area. Service areas are sometimes divided into multiple benefit districts in order to more conclusively demonstrate benefit to the fee-paying development than might occur if the entire service area were to be defined as a single benefit district.

### Service Areas

The service area for a particular impact fee is the geographic area for which the set of facilities provides a relatively uniform level of service to development within the area.

Nassau County has three incorporated municipalities: the City of Fernandina Beach, the Town of Callahan and the Town of Hilliard. Most of the growth is occurring in the unincorporated area. The municipalities accounted for less than 10% of the county's population growth over the last decade, as shown in Table 3.

**Table 3. Population Growth by Jurisdiction, 2000-2010**

	Unincorp. Fernandina				County
	Area	Beach	Callahan	Hilliard	Total
Population, 2010	57,618	11,487	1,123	3,086	73,314
– Population, 2000	43,450	10,549	962	2,702	57,663
New Population, 2000-2010	14,168	938	161	384	15,651
% of New Population	90.5%	6.0%	1.0%	2.5%	100.0%

Source: 2000 and 2010 U.S. Census.

None of the municipalities participate in the County's impact fees for parks, fire rescue, law enforcement or administrative facilities, and they do not collect these County fees for new development within their boundaries. However, municipalities should be included in the service area for an impact fee if development within the municipality receives substantial benefit from the facilities funded by the fee. The County should work with the municipalities to secure their participation in relevant fees through interlocal agreements.

The City of Fernandina Beach provides its own fire, police and park facilities, and is appropriately excluded from the service areas for the County's fire rescue, law enforcement and park impact fees. However, the County does provide these services for the towns of Hilliard and Callahan, which do not have their own fire, police or parks departments.

The proposed service area for fire rescue and law enforcement is the entire county, except for Fernandina Beach, which has its own fire and police departments. A single service area, consisting of the entire county, except for Fernandina Beach, is appropriate for both types of facilities. Fire rescue units for an integrated response system, with units responding to incidents some distance from their base station when required. Law enforcement is provided by patrolling officers.

The service area for the administrative facility fee, which covers only those types of facilities that provide service county-wide, is appropriately county-wide. Administrative facilities are defined as County facilities that serve the entire county, are not duplicated by any of the municipalities and are not included in any other County impact fee. These include the County courthouses and government offices, constitutional officers' offices, judicial annex, detention center, emergency operations center and health facilities.

The County charges separate impact fees for community and regional parks. The service area for regional parks is county-wide, excluding the City of Fernandina Beach. For community parks, the county, excluding the City of Fernandina Beach, is divided into four service areas, corresponding to the following census tracts: 502 (unincorporated Amelia Island), 503 (Yulee area), 504 (Hilliard area), and 505 (Callahan area). The configurations of the community park service areas are identical to the current four benefit districts (see Figure 2).

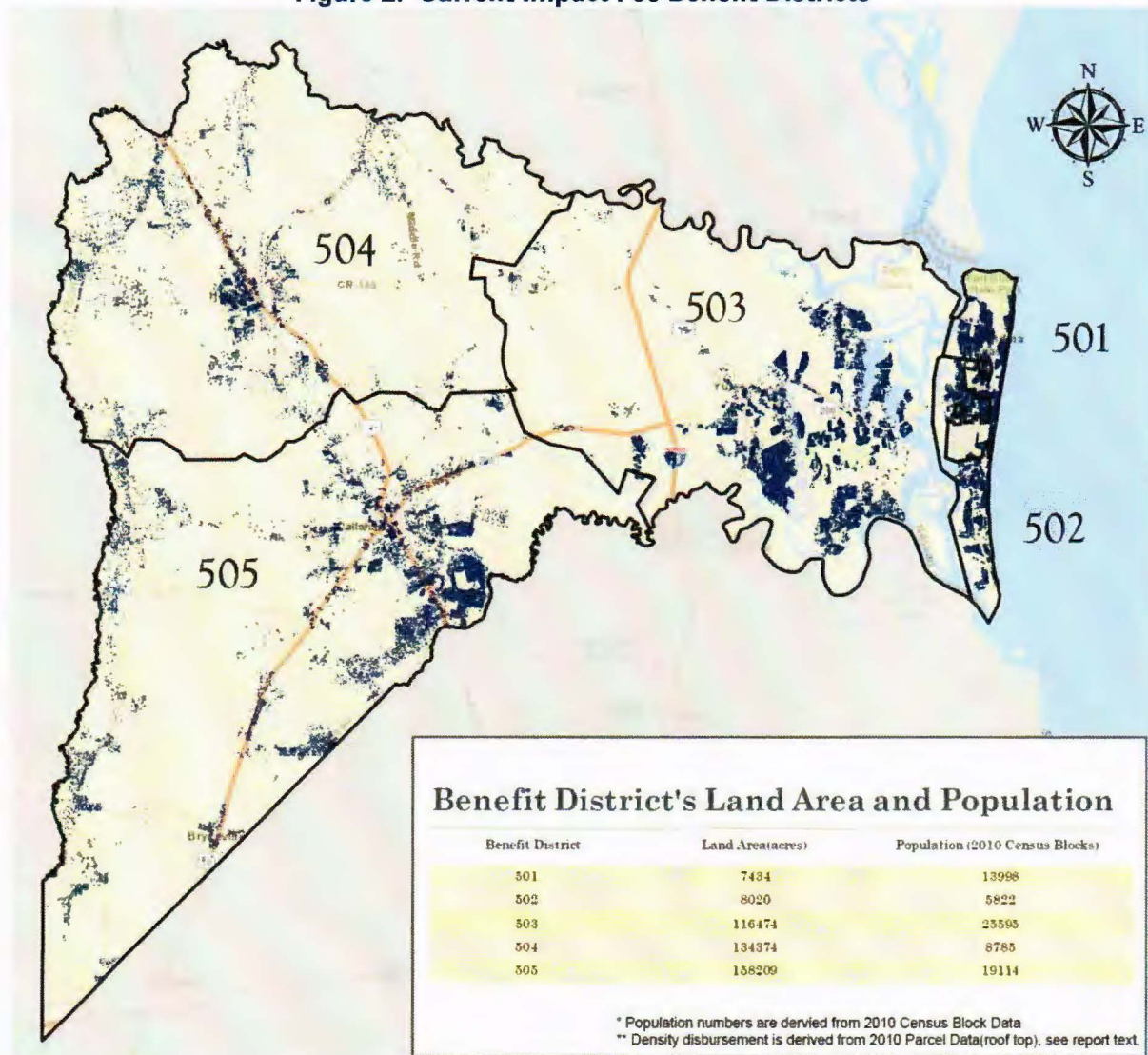
The County's current community park impact fees are based on four service areas, corresponding to the four benefit districts (although the community park fee is the same for two of the four districts). The service area for regional parks is county-wide, except for excluding the City of Fernandina Beach. These park service areas (the four benefit districts for community parks and the entire county less the City of Fernandina Beach for regional parks) are retained in this update.

### **Benefit Districts**

The County currently segregates all of its impact fees into four benefit districts, corresponding to Census tracts 502 (excluding areas incorporated by the City of Fernandina Beach), 503, 504 and 505 (see Figure 2). This makes little sense except for community parks. All of the other facility types (regional parks, fire rescue, law enforcement and administrative facilities) provide service to a much larger area. For all of the updated fee types, the proposed benefit districts would be the same as the proposed service areas.



Figure 2. Current Impact Fee Benefit Districts





## EXISTING LAND USE

Existing land use is a key factor in determining the existing level of service. Documenting the existing land uses for each of the service areas is the purpose of this section.

The number of existing dwelling units by housing type and service area is determined based on U.S. Census data and building permit data. The 2010 census does not include data on housing type, just the total number of dwelling units. However, the distribution of dwelling units by housing type can be determined from the Census Bureau's 5% sample dataset, which is derived from the last five annual 1% American Community Surveys conducted in 2007 through 2011. The percentage distributions by housing type for each area are multiplied by the total number of dwelling units enumerated in the 2010 census to estimate the number of dwelling units by housing type for each service area, as shown in Table 4.

**Table 4. Dwelling Units by Housing Type and Service Area, 2010**

Housing Type	2010 Census Tract				County Total	Fernandina Beach	Excluding Fern Bch	
	501/2	503	504	505			502	Total
Single-Family Detached	9,106	6,904	1543	3712	21,265	4,984	4,122	16,281
Multi-Family	4,756	602	379	312	6,049	2,054	2,702	3,995
Mobile Home	109	2754	1328	3105	7,296	0	109	7,296
Total, 2007-11 ACS	13,971	10,260	3250	7,129	34,610	7,038	6,933	27,572
Single-Family Detached	65.2%	67.3%	47.5%	52.1%	n/a	70.8%	n/a	n/a
Multi-Family	34.0%	5.9%	11.7%	4.4%	n/a	29.2%	n/a	n/a
Mobile Home	0.8%	26.8%	40.9%	43.6%	n/a	0.0%	n/a	n/a
Total, 2007-11 ACS	100.0%	100.0%	100.0%	100.0%	n/a	100.0%	n/a	n/a
2010 Census Total	13,721	10,921	3,650	6,717	35,009	7,064	6,657	27,945
Single-Family Detached	8,945	7,351	1,735	3,499	21,530	5,002	3,943	16,528
Multi-Family	4,670	640	425	293	6,028	2,062	2,608	3,966
Mobile Home	106	2,930	1,490	2,925	7,451	0	106	7,451
2010 Total	13,721	10,921	3,650	6,717	35,009	7,064	6,657	27,945

Source: 2007-2011 data from US Census, American Community Survey (ACS) 5% sample; total 2010 dwelling units from 2010 US Census, SF-1 (100% count); 2010 units by housing types based on 2010 total units and percentage distribution from 2007-2011 ACS sample data.

The current number of dwelling units in Nassau County by housing type is estimated based on the 2010 units and the number of building permits issued over the last three years, as shown in Table 5.

**Table 5. Dwelling Units by Housing Type and Service Area, 2013**

Housing Type	Census Tracts				Non-FBch Subtotal	Fern. Beach	County Total
	502	503	504	505			
Single-Family Detached	3,943	7,351	1,735	3,499	16,528	5,002	21,530
Multi-Family	2,608	640	425	293	3,966	2,062	6,028
Mobile Home	106	2,930	1,490	2,925	7,451	0	7,451
<b>Total, 2010</b>	<b>6,657</b>	<b>10,921</b>	<b>3,650</b>	<b>6,717</b>	<b>27,945</b>	<b>7,064</b>	<b>35,009</b>
Single-Family Detached	164	306	79	159	708	157	865
Multi-Family	26	0	0	0	26	0	26
Mobile Home	0	0	0	0	0	0	0
<b>Total, 2010-2012 Permits</b>	<b>190</b>	<b>306</b>	<b>79</b>	<b>159</b>	<b>734</b>	<b>157</b>	<b>891</b>
Single-Family Detached	4,107	7,657	1,814	3,658	17,236	5,159	22,395
Multi-Family	2,634	640	425	293	3,992	2,062	6,054
Mobile Home	106	2,930	1,490	2,925	7,451	0	7,451
<b>Total, 2013</b>	<b>6,847</b>	<b>11,227</b>	<b>3,729</b>	<b>6,876</b>	<b>28,679</b>	<b>7,221</b>	<b>35,900</b>

Source: 2010 units from Table 4; 2010-2012 building permits from U.S. Census Bureau website; 2013 units is sum of 2010 units and 2010-2012 building permits.

Existing nonresidential development by jurisdiction was determined based on tax parcel data from the Nassau County Property Appraiser, as summarized in Table 6.

**Table 6. Nonresidential Development by Land Use and Jurisdiction, 2013**

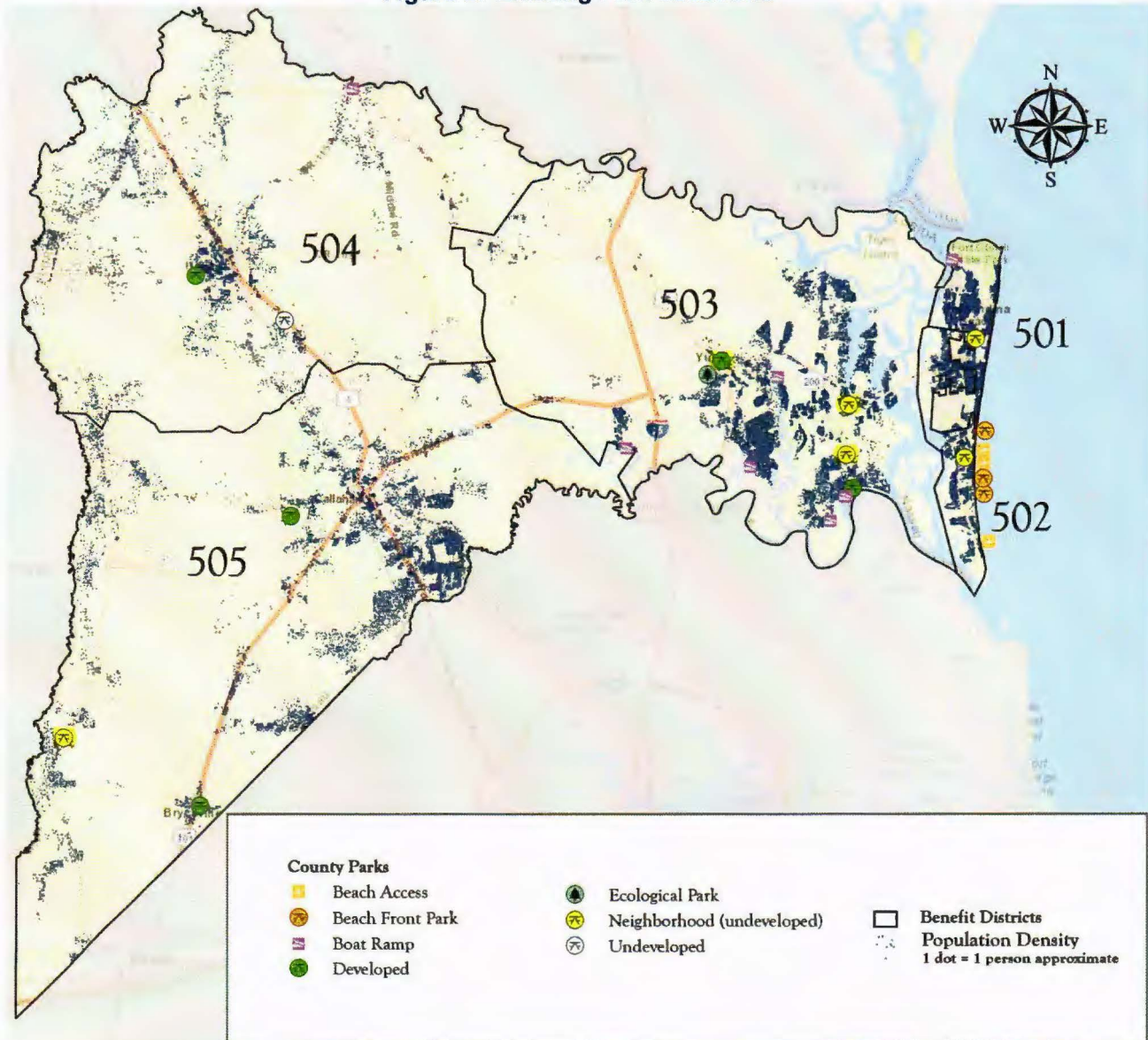
Land Use	Unit	Unincor-	Fernandina	Callahan	Hilliard	County	Excluding
		porated	Beach			Total	Fern. Bch
Retail/Commercial	1,000 sq. ft.	3,244	1,382	258	293	5,177	3,795
Office	1,000 sq. ft.	326	371	55	15	767	396
Industrial	1,000 sq. ft.	240	89	0	21	350	261
Warehouse	1,000 sq. ft.	927	200	26	13	1,166	966
Public/Institutional	1,000 sq. ft.	1,227	1,273	182	201	2,883	1,610

Source: Nassau County Property Appraiser, July 1, 2013.

## PARKS

The County provides a number of public park facilities for the benefit of residents. This section calculates updated community park and regional park impact fees. The locations of existing community and regional park facilities are shown in Figure 3.

**Figure 3. Existing Park Locations**





## Service Units

The demand for County park facilities is generated by people. However, it is preferable to base the service unit on housing units, since the number of housing units can be more easily determined than the number of people, which is affected by highly variable occupancy rates. The proposed service unit for the park impact fee update is an equivalent dwelling unit or EDU. An EDU represents the average number of people living in a single-family detached dwelling unit. A single-family home is by definition one park service unit.

The number of service units associated with other types and sizes of dwelling units is determined by dividing average household size of that housing type by the average household size of a single-family unit. The most current information on average household size in Nassau County is provided by the Census Bureau's American Community Survey. The park service unit multipliers by housing type are presented in Table 7.

**Table 7. Park Service Unit Multipliers**

Housing Type	Household Population	Occupied Units	Average HH Size	EDUs/ Unit
Single-Family*	48,315	19,046	2.54	1.00
Multi-Family	4,613	2,015	2.29	0.90
Mobile Home	18,710	6,603	2.83	1.11
Total	71,638	27,664	2.59	1.02

\* includes single-family attached, but detached units account for 95% of sample

Source: Household population and occupied units from 2007-2011 data from US Census, American Community Survey (ACS) 5% sample; EDUs/unit is average household size divided by single-family average household size.

The total number of existing park service units can be determined by multiplying the existing number of housing units by the service unit multipliers for each housing type and summing. Existing park service units (EDUs) in Nassau County for each service area are calculated in Table 8.

**Table 8. Park Service Units, 2013**

	Community Park District				Non-FBch	Fern.	County
Housing Type	502	503	504	505	Subtotal	Bch	Total
Housing Units							
Single-Family Detached	4,107	7,657	1,814	3,658	17,236	5,159	22,395
Multi-Family	2,634	640	425	293	3,992	2,062	6,054
Mobile Home	106	2,930	1,490	2,925	7,451	0	7,451
EDU Multipliers							
Single-Family Detached	1.000	1.000	1.000	1.000	n/a	1.000	n/a
Multi-Family	0.902	0.902	0.902	0.902	n/a	0.902	n/a
Mobile Home	1.114	1.114	1.114	1.114	n/a	1.114	n/a
EDUs							
Single-Family Detached	4,107	7,657	1,814	3,658	17,236	5,159	22,395
Multi-Family	2,376	577	383	264	3,600	1,860	5,460
Mobile Home	118	3,264	1,660	3,258	8,300	0	8,300
Total	6,601	11,498	3,857	7,180	29,136	7,019	36,155

Source: Existing units from Table 5; EDUs per unit from Table 7.

## Cost per Service Unit

Nassau County provides a variety of community and regional parks and recreation facilities for its residents. Regional park facilities include very large parks, boat ramps, beach access and specialized facilities such as the multi-use auditorium. Existing park facilities are summarized in Table 9.

**Table 9. Existing Park Facilities**

Facility	Acres	Land	Buildings	Imprvmnts	Total
American Beach Community Center	2.00	\$216,000	\$650,000	\$0	\$866,000
Citrona Park - Undeveloped	3.00	\$203,528	\$0	\$0	\$203,528
Orange Street - Undeveloped	13.25	\$529,300	\$0	\$0	\$529,300
<b>Subtotal, District 502</b>	<b>18.25</b>	<b>\$948,828</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$1,598,828</b>
Nassauville Park	10.00	\$200,000	\$0	\$5,000	\$205,000
Yulee Ball Park -Sports Complex	20.63	\$1,031,500	\$934,413	\$797,008	\$2,762,921
Yulee Community Center	0.20	\$14,021	\$130,188	\$16,486	\$160,695
Nassau Lakes -Undeveloped	2.22	\$115,000	\$0	\$0	\$115,000
<b>Subtotal, District 503</b>	<b>33.05</b>	<b>\$1,360,521</b>	<b>\$1,064,601</b>	<b>\$818,494</b>	<b>\$3,243,616</b>
Hilliard Ballpark	10.17	\$60,000	\$51,765	\$392,902	\$504,667
Hilliard Community Center	0.55	\$29,998	\$196,600	\$34,200	\$260,798
<b>Subtotal, District 504</b>	<b>10.72</b>	<b>\$89,998</b>	<b>\$248,365</b>	<b>\$427,102</b>	<b>\$765,465</b>
Bryceville Ballpark	5.00	leased	\$140,733	\$193,167	\$333,900
Callahan Ball Park	22.58	\$117,480	\$219,373	\$872,343	\$1,209,196
Callahan Community Center	0.48	\$67,228	\$213,697	\$28,921	\$309,846
<b>Subtotal, District 505</b>	<b>28.06</b>	<b>\$184,708</b>	<b>\$573,803</b>	<b>\$1,094,431</b>	<b>\$1,852,942</b>
<b>Total, Community Parks</b>	<b>90.08</b>	<b>\$2,584,055</b>	<b>\$2,536,769</b>	<b>\$2,340,027</b>	<b>\$7,460,851</b>
American Beach Historic Park	0.99	\$1,438,625	\$402,650	\$0	\$1,841,275
Burney Park	6.42	\$750,500	\$154,900	\$44,233	\$949,633
Edwards Rd Boat Ramp	0.97	\$110,000	\$0	\$47,201	\$157,201
Goffinsville Park	19.42	\$1,400,000	\$210,847	\$1,633,237	\$3,244,084
Holly Point Boat Ramp	4.23	\$62,500	\$108,600	\$39,875	\$210,975
John Muir Ecological Park/D.Y.P	5.23	\$343,682	\$208,093	\$589,948	\$1,141,723
Kingsferry Boat Ramp	0.99	\$60,000	\$0	\$40,554	\$100,554
Melton Nelson Boat Ramp	2.04	\$163,200	\$126,290	\$56,043	\$345,533
Multi-Use Auditorium-Callahan	n/a	leased	\$782,696	\$0	\$782,696
NEBR/North End Nature Cntr & Pier	10.50	\$1,575,000	\$76,652	\$2,813,933	\$4,465,585
Peters Point Park/Drive-on	10.65	\$2,662,500	\$332,540	\$54,534	\$3,049,574
Regional Park W - Mizell Property	108.00	\$1,090,000	n/a	n/a	n/a
Scott Rd. Beach Access/Drive-on	3.40	\$425,000	\$0	\$22,687	\$447,687
Scott Landing B.R. Ralph E. Simmons	0.88	n/a	n/a	n/a	n/a
Southend Walkover	1.19	\$25,000	\$0	\$0	\$25,000
Summer Beach Walkover	1.40	\$70,000	\$0	\$11,050	\$81,050
Wilson Neck Boat Ramp	2.49	\$62,250	\$0	\$56,480	\$118,730
<b>Total, Regional Parks</b>	<b>178.80</b>	<b>\$10,238,257</b>	<b>\$2,403,268</b>	<b>\$5,409,775</b>	<b>\$16,961,300</b>

Source: Acres from Nassau County Parks & Recreation Department, June 3, 2013; land value is appraised market value of land from Nassau County Property Appraiser, July 2013; building and improvement values are insured values from Nassau County Risk Management, August 23, 2013 or actual recent costs provided by Nassau County, October 30, 2013.

The existing level of service can be expressed in terms of the current cost per service unit, as shown in Table 10. Current costs are quantified as the replacement costs of existing improvements. The total cost of existing park improvements and amenities is divided by the number of existing service units to determine the cost per service unit to provide the same level of service to future residents.



**Table 10. Park Cost per Service Unit**

	Community Parks by District				Regional Parks
	502	503	504	505	
Existing Capital Cost	\$1,598,828	\$3,243,616	\$765,465	\$1,852,942	\$16,961,300
÷ Existing EDUs	6,601	11,498	3,857	7,180	29,136
Capital Cost per EDU	\$242	\$282	\$198	\$258	\$582

Source: Existing capital cost from Table 9; existing EDUs from Table 8 (EDUs for regional parks is non-Fernandina Beach total).

## Net Cost per Service Unit

Impact fees should be reduced in order to account for other types of revenues that will be generated by new development and used to fund capacity-expanding improvements of the same type as those to be funded by the impact fees. Cases in which such a credit is required include funding of existing deficiencies, and outstanding debt payments on existing facilities. Credits are not necessarily required but will be provided in this study for funding sources dedicated for capital improvement and potential future grant funding.

Since the fees are based on the existing level of service, there are no deficiencies. The County does not have any outstanding debt on existing park facilities. The County dedicates 25% of the one-cent sales surtax to capital improvements, and a credit for park impact fees is calculated in Appendix C. The County has also received some park grants in recent years.

A credit against impact fees for grant funding is not mandatory. Grant funding is not paid for by new development, allows the County to raise the level of service for all development, and is not guaranteed in the future. Nevertheless, credits for grant funding are often provided, and this study will do so. Over the past five years, the County has received an average of about \$50,000 annually in grant funding for regional park capital improvements. Assuming that this level of funding will continue over the next 25 years, the current value equivalent of \$28 will be generated per park service unit, as shown in Table 11.

**Table 11. Regional Park Grant Credit**

Year	Type of Grant	Amount
2009	FL Recreation Development Assistance Program-Goffinsville Park	\$200,000
2009	FL Inland Navigation District-Wilson Neck Boat Ramp	\$50,465
Total Grant Funding, 2009-2013		\$250,465
÷ Years		5
Annual Grant Funding		\$50,093
÷ Existing EDUs		29,136
Annual Grant Funding per EDU		\$1.72
x Net Present Value Factor (25 Years)		16.32
Grant Funding Credit per EDU		\$28

Source: Grant funding for FY 2009-2013, from Nassau County, January 9, 2014; existing EDUs from Table 8 (non-Fernandina Beach total); present value factor based on discount rate of 3.59%, which is average interest rate on state and local bonds for March 2015 from the U.S. Federal Reserve.

The sales surtax and grant credits are subtracted from the regional park cost per service unit to determine the net cost per service unit to maintain the existing level of service, as summarized in

Table 12. No credits will be applied against the community park fee, and the net costs per service unit for community parks will be the same as the costs per service unit calculated above.

**Table 12. Regional Park Net Cost per Service Unit**

Cost per EDU	\$582
– Sales Surtax per EDU	-\$240
– Grant Credit per EDU	-\$28
<b>Net Cost per EDU</b>	<b>\$314</b>

*Source:* Cost per EDU from Table 10; surtax credit from Table 36 in Appendix C; grant credit from Table 11.

## Potential Fees

The updated park impact fees that may be adopted by the County based on this study are determined by multiplying the number of service units generated by a dwelling unit by the net cost per service unit. The resulting fee schedule is presented in Table 13. The County may adopt fees at a percentage less than 100% of the amounts shown below, as long as the same percentage is applied uniformly to all housing types within a service area.

**Table 13. Potential Park Impact Fees**

Housing Type	Unit	Community Park Fee per Unit by District				Regional Park Fee per Unit
		502	503	504	505	
Single-Family Detached	Dwelling	\$242	\$282	\$198	\$258	\$314
Multi-Family	Dwelling	\$218	\$254	\$179	\$233	\$283

*Source:* Fees based on community park cost per service unit from Table 10, regional park net cost per service unit from Table 12, and EDUs/unit from Table 7.

## FIRE RESCUE

Fire protection and rescue service within the county, excluding the City of Fernandina Beach, is provided by Nassau County Fire Rescue. This section calculates updated fire rescue impact fees for the County.

### Service Units

The two most common methodologies used in calculating public safety (fire rescue and law enforcement) service units and impact fees are the “calls-for-service” approach and the “functional population” approach. The functional population approach is a generally-accepted methodology for both impact fee types, and is based on the observation that demand for public safety facilities tends to be proportional to the presence of people. This approach generates service unit multipliers that are similar to those based on call data, but are more stable over time.<sup>5</sup> The recommended service unit is functional population. The description of the functional population methodology and the calculation of the service unit multipliers are presented in Appendix B.

The total functional population of Nassau County, excluding the City of Fernandina Beach, is determined by multiplying the number of existing units of development by the functional population per unit, as shown in Table 14.

**Table 14. Existing Functional Population**

Land Use	Unit	Existing Units	Func. Pop. per Unit	Functional Population
Single-Family Detached	Dwelling	17,236	1.70	29,301
Multi-Family	Dwelling	3,992	1.53	6,108
Mobile Home	Dwelling	7,451	1.90	14,157
Retail/Commercial	1,000 sq. ft.	3,795	2.05	7,780
Office	1,000 sq. ft.	396	1.10	436
Industrial	1,000 sq. ft.	261	0.49	128
Warehouse	1,000 sq. ft.	966	0.22	213
Public/Institutional	1,000 sq. ft.	1,610	0.73	1,175
Total Functional Population, County-Wide Excluding Fernandina Beach				59,298

*Source:* Existing dwelling units from Table 5; existing nonresidential building square footage from Table 6; functional population per unit from Table 34 and Table 35 in Appendix B.

### Cost per Service Unit

The cost per service unit to provide fire protection to new development is based on the current level of service provided to existing development. The level of service is quantified as the ratio of the replacement cost of existing fire capital facilities to existing fire service units. The County’s existing fire rescue facilities are summarized in Table 15.

<sup>5</sup> See Clancy Mullen, *Fire and Police Demand Multipliers: Calls-for-Service versus Functional Population*, proceedings of the National Impact Fee Roundtable, Arlington, VA, October 5, 2006 [http://growthandinfrastructure.org/proceedings/2006\\_proceedings/fire%20police%20multipliers.pdf](http://growthandinfrastructure.org/proceedings/2006_proceedings/fire%20police%20multipliers.pdf)



**Table 15. Existing Fire Rescue Facilities**

Building	Location	Bldg. Sq. Ft.	Building Repl. Cost	Acres	Land Value
Station 20	5518 First Coast Hwy	2,840	\$592,500	0.87	\$272,188
Station 30	86028 Pages Dairy	4,575	\$448,501	0.68	\$47,670
Station 40	37230 Pea Farm Rd	8,157	\$1,124,900	3.00	\$7,500
Station 60	8291 US Highway 301	3,780	\$1,100,000	0.89	\$10,000
Station 70	96031 Pine Grove Rd	3,120	\$397,100	0.63	\$165,527
Fire Rescue Headquarters	96160 Nassau Place	8,616	\$914,100	4.21	\$328,380
Miner Road Vol. Station	85230 Miner Road	3,200	\$184,200	6.47	\$85,000
Pirates Wood Substation	97047 Pirates Way	1,200	\$65,126	0.69	\$25,000
<b>Total</b>		<b>35,488</b>	<b>\$4,826,427</b>	<b>17.44</b>	<b>\$941,265</b>

Source: Nassau County Office of Management & Budget (building replacement cost and contents value based on insured values, land value based on assessed market value of land from Nassau County Property Appraiser tax parcel data).

The cost of the County's existing fire rescue apparatus and equipment is summarized in Table 16.

**Table 16. Existing Fire Rescue Apparatus and Equipment**

Description	Acq Cost	Description	Acq Cost
Fire Trucks	\$3,394,870	Monitor & Nozzle	\$12,067
Rescue Unit	\$1,845,392	Ventilation-related Equipment	\$11,739
Total Communications Equipment	\$600,412	Location Detection Device-Rescues	\$10,814
SCBA System	\$557,087	Air Conditioner	\$10,800
Total Lifepak System	\$348,468	CET Forest Pac Skid Unit-Fire Truck	\$8,400
Total Computer/IT-related	\$238,835	Intake Valve-On Fire Truck	\$6,486
Total Trailers & Contents	\$211,360	Misc Equipment	\$6,161
Thermal Imager	\$193,609	Roll Over Safety Equip-Adm Veh	\$3,587
Sport Utility Vehicle	\$161,458	Chain Saw	\$3,205
Total Extrication Equipment	\$133,547	Vehilation-related Equipment	\$2,603
Total Chest Compression System	\$103,033	Ice Machine	\$2,485
Stretcher	\$74,356	Firecom Intercom w/Vol Ctrl	\$2,323
Generator	\$68,360	Gas Detector	\$1,994
Truck	\$61,804	File Cabinet	\$1,707
Brush Fire Truck	\$51,590	Sofa	\$1,694
Mannikin	\$46,920	3 Way Suction-Fire Equipment	\$1,519
Mower	\$22,678	Battery Support System	\$1,485
Tank On Station 60 Grounds	\$20,000	Intubation Head-Adult	\$1,325
Mini Ambulance and Trailer	\$18,692	Camper Shell	\$1,059
Rescue Tool	\$16,017	Hasler Retrofit Maxi-Feeder Kit	\$973
Stair Chairs - In Rescues	\$14,450	Refrigerator	\$912
Defibrillator	\$13,373	Heater-Electric-Dayton	\$764
<b>Total Original Cost of Fire Rescue Apparatus and Equipment (&gt;\$750)</b>			<b>\$8,290,413</b>

Source: Nassau County Office of Management & Budget, January 9, 2014 (from fixed asset listings).

The fire rescue facilities and equipment serving existing development in Nassau County outside of the City of Fernandina Beach have a total estimated replacement cost of \$14.1 million, as summarized in Table 17. Dividing the total cost of existing capital facilities and equipment by the existing functional population results in a cost of \$237 per service unit.

**Table 17. Existing Fire Rescue Cost per Service Unit**

Buildings	\$4,826,427
Land	\$941,265
Apparatus and Vehicles	\$8,290,413
Total Fire Rescue Cost	\$14,058,105
÷ Existing Functional Population	59,298
Cost per Functional Population	\$237

Source: Building and land cost from Table 15; apparatus and vehicle cost from Table 16; existing functional population (county-wide, excluding Fernandina Beach) from Table 14.

### Net Cost per Service Unit

Impact fees should be reduced in order to account for other types of revenues that will be generated by new development and used to fund capacity-expanding improvements of the same type as those to be funded by the impact fees. Cases in which such a credit is required include funding of existing deficiencies, and outstanding debt payments on existing facilities. Credits are not necessarily required but will be provided in this study for funding sources dedicated for capital improvement and potential future grant funding.

Because the fees are based on the existing level of service, there are no deficiencies. The County does not have any outstanding debt on existing fire rescue facilities. The County dedicates 25% of the one-cent sales surtax to capital improvements, and a surtax credit for fire rescue impact fees is calculated in Appendix C.

A credit against impact fees for grant funding is not mandatory. Grant funding is not paid for by new development, allows the County to raise the level of service for all development, and is not guaranteed in the future. Nevertheless, credits for grant funding are often provided, and this study will do so. Over the past five years, the County has received an average of \$95,949 annually in grant funding for fire rescue equipment. Assuming that this level of funding will continue over the next 25 years, the current value equivalent of \$26 will be generated per fire rescue service unit, as shown in Table 18.

**Table 18. Fire Rescue Grant Credit**

Year	Type of Grant	Purpose	Amount
2013	County Grant Awards	Covered Wagon Trailer & Stretcher	\$7,317
2013	Urban Area Security Initiative	MCI Trailer	\$38,800
2012	Publix Safety Foundation	Forest Pac Skid Kit	\$8,400
2012	Urban Area Security Initiative	Decontamination Trailer	\$169,699
2012	County Grant Awards	Golf Cart - Mini Ambulance	\$12,250
2011	EMS County Grant	Extrication Equip and Defibrillators	\$22,685
2010	EMS Matching Awards	7 External CPR Devices	\$80,924
2010	EMS County Grant	Extrication Equip and Defibrillators	\$32,772
2009	EMS Matching Awards	Rescue Vehicle	\$75,000
2009	EMS Matching Awards	Human Patient Simulator	\$31,897
Total Grant Funding, FY 2009-2013			\$479,744
÷ Years			5
Annual Grant Funding			\$95,949
÷ Existing Functional Population			59,298
Annual Grant Funding per Functional Population			\$1.62
x Net Present Value Factor (25 Years)			16.32
Grant Funding Credit per Functional Population			\$26

Source: Grant funding for FY 2009-2013 from Nassau County, January 9, 2014; existing functional population from Table 14 (non-Fernandina Beach total); present value factor based on discount rate of 3.59%, which is average interest rate on state and local bonds for March 2015 from the U.S. Federal Reserve.

The surtax and grant credits are subtracted from the cost per service unit to determine the net cost per service unit to maintain the existing level of service, as summarized in Table 19.

**Table 19. Fire Rescue Net Cost per Service Unit**

Cost per Functional Population	\$237
– Sales Surtax Funding Credit per Functional Population	-\$118
– Grant Funding Credit per Functional Population	-\$26
Net Cost per Functional Population	\$93

Source: Cost per functional population from Table 17; surtax credit from Table 36 in Appendix C; grant credit from Table 18.

## Potential Fees

The updated fire impact fees that may be adopted by the County based on this study are determined by multiplying the number of service units generated by a unit of development by the net cost per service unit. The resulting fee schedule is presented in Table 20.

**Table 20. Potential Fire Rescue Impact Fees**

Land Use	Unit	Func. Pop. per Unit	Net Cost/ Func. Pop.	Net Cost/ Unit
Single-Family Detached	Dwelling	1.70	\$93	\$158
Multi-Family	Dwelling	1.53	\$93	\$142
Retail/Commercial	1,000 sq. ft.	2.05	\$93	\$191
Office	1,000 sq. ft.	1.10	\$93	\$102
Industrial	1,000 sq. ft.	0.49	\$93	\$46
Warehouse	1,000 sq. ft.	0.22	\$93	\$20
Public/Institutional	1,000 sq. ft.	0.73	\$93	\$68

*Source:* Functional population per unit from Table 14; net cost per functional population from Table 19.



## LAW ENFORCEMENT

Law enforcement services are provided by the Nassau County Sheriff's Office throughout the county, except within the City of Fernandina Beach. This section calculates updated law enforcement impact fees for the County. The detention center, which serves a county-wide function, is included in the administrative facilities impact fee.

### Service Units

The two most common methodologies used in calculating public safety (fire rescue and law enforcement) service units and impact fees are the "calls-for-service" approach and the "functional population" approach. The functional population approach is a generally-accepted methodology for both fire rescue and law enforcement impact fee types, and is based on the observation that demand for public safety facilities tends to be proportional to the presence of people. This approach generates service unit multipliers that are similar to those based on call data, but are more stable over time. The recommended service unit is functional population. The description of the functional population methodology and the calculation of the service unit multipliers are provided in Appendix B. The number of existing service units for the law enforcement service area is the same as that calculated in the Fire Rescue section in Table 14.

### Cost per Service Unit

The cost per service unit to provide law enforcement to new development is based on the current level of service provided to existing development. The level of service is quantified as the ratio of the replacement cost of existing law enforcement capital facilities to existing service units.

The Sheriff's Office provides law enforcement services to most of the county from the Sheriff Administration building at 50 Bobby Moore Circle in Yulee, Florida. The capital cost of existing law enforcement facilities and equipment totals \$13.4 million, as summarized in Table 21.

**Table 21. Existing Law Enforcement Facilities**

Sheriff Administration Building (32,412 sq. ft.)	\$4,019,930
Sheriff Administration Land (14.72 ac.)	\$883,200
Vehicles	\$3,657,716
Computers, Laptops and Electronic Equipment	\$2,218,366
Radios, Communications Equipment	\$1,149,501
Cameras, Surveillance, Video Equipment	\$587,122
Office Equipment	\$148,014
SWAT Gear	\$72,159
Storage Sheds	\$36,575
Miscellaneous Equipment	\$671,399
<b>Total</b>	<b>\$13,443,982</b>

*Source:* Building and land costs from Nassau County Office of Management & Budget (building replacement cost based on insured values, land value based on assessed market value of land from Nassau County Property Appraiser tax parcel data); equipment cost as of September 30, 2013 from Nassau County Office of Management & Budget, January 9, 2014.

Dividing the total cost of existing capital facilities and equipment by the existing functional population results in a cost of \$227 per service unit, as summarized in Table 22.

**Table 22. Existing Law Enforcement Cost per Service Unit**

Total Law Enforcement Existing Facility Cost	\$13,443,982
÷ Existing Functional Population	59,298
<b>Cost per Functional Population</b>	<b>\$227</b>

*Source:* Existing cost from Table 21; existing functional population (county-wide less Fernandina Beach) from Table 14.

### Net Cost per Service Unit

Impact fees should be reduced in order to account for other types of revenues that will be generated by new development and used to fund capacity-expanding improvements of the same type as those to be funded by the impact fees. Cases in which such a credit is required include funding of existing deficiencies, and outstanding debt payments on existing facilities. Credits are not necessarily required but will be provided in this study for funding sources dedicated for capital improvement and potential future grant funding.

Since the fees are based on the existing level of service, there are no deficiencies. The County does not have any bond debt on existing law enforcement facilities, but does have outstanding capital lease payments on Sheriff's Office server equipment. A simple way to calculate a debt credit is to dividing the outstanding debt by the number of existing service units. This puts new development on equal terms with existing development in terms of the portion of the capital costs need to serve them that will be borne by the general public. The credit for outstanding law enforcement debt is calculated in Table 23.

**Table 23. Law Enforcement Debt Credit**

Outstanding Capital Lease Payments on Server Equipment	\$121,529
÷ Existing Functional Population	59,298
<b>Debt Credit per Functional Population</b>	<b>\$2</b>

*Source:* Outstanding lease payments as of September 30, 2013 from Nassau County Office of Management & Budget, January 9, 2014; existing functional population from Table 14.

The County dedicates 25% of the one-cent sales surtax to capital improvements, and a surtax credit for law enforcement impact fees is calculated in Appendix C. The County has received some capital grants for law enforcement in recent years. A credit against impact fees for grant funding is not mandatory. Grant funding is not paid for by new development, allows the County to raise the level of service for all development, and is not guaranteed in the future. Nevertheless, credits for grant funding are often provided, and this study will do so. Over the past five years, the County has received an average of \$233,276 annually in grant funding for law enforcement equipment. Assuming that this level of funding will continue over the next 25 years, the current value equivalent of \$64 will be generated per service unit, as shown in Table 24.



**Table 24. Law Enforcement Grant Credit**

Year	Type of Grant	Purpose	Amount
2013	EBM-Justice Assistance Grant	K-9, Vehicle & Communications Equip	\$37,655
2013	Private Donation	K-9	\$7,500
2012	EBM-Justice Assistance Grant	Night Vision Goggles	\$25,391
2012	Public Safety Communications Grant	Mobile and Portable Radios for Sheriff, EM & FR	\$229,494
2012	EBM-Justice Assistance Grant	Swat Vehicle	\$80,688
2011	EBM-Justice Assistance Grant	2 Police Cars & Equip for vehicle	\$28,006
2011	EBM-Justice Assistance Grant	Police Car Equip - lights, speakers, computer mount	\$6,440
2010	EBM-Justice Assistance Grant	Electronics/Communications Equip, Vehicle	\$48,027
2010	EBM-Justice Assistance Grant	Convert/Wearable Audio/Video Systems	\$13,130
2010	EBM-Justice Assistance Grant	2 Patrol Cars & Equip, 4WD Crime Scene Unit	\$254,957
2010	Wireless 911 Emergency Phone System	Replace 911 Equipment	\$297,191
2009	Wireless 911 Emergency Phone System	Replace 911 Equipment	\$77,005
2009	EBM-Justice Assistance Grant	Equipment	\$32,707
2009	EBM-Justice Assistance Grant	Equipment	\$28,190
Total Grant Funding, FY 2000-2013			\$1,166,381
÷ Years			5
Annual Grant Funding			\$233,276
÷ Existing Functional Population			59,298
Annual Grant Funding per Functional Population			\$3.93
x Net Present Value Factor (25 Years)			16.32
Grant Funding Credit per Functional Population			\$64

Source: Grant funding for FY 2009-2013 from Nassau County Office of Management & Budget, January 9, 2014; existing functional population from Table 14 (non-Fernandina Beach total); present value factor based on discount rate of 3.59%, which is average interest rate on state and local bonds for March 2015 from the U.S. Federal Reserve.

The cost per service unit is reduced by the amount of the debt, sales surtax and grant credits to determine the net cost per service unit to maintain the existing level of service, as summarized in Table 25.

**Table 25. Law Enforcement Net Cost per Service Unit**

Cost per Functional Population	\$227
– Debt Credit per Functional Population	-\$2
– Sales Surtax Credit per Functional Population	-\$118
– Grant Funding Credit per Functional Population	-\$64
Net Cost per Functional Population	\$43

Source: Cost per functional population from Table 22; debt credit from Table 23; surtax credit from Table 36 in Appendix C; grant credit from Table 24.

## Potential Fees

The updated law enforcement impact fees that may be adopted by the County based on this study are determined by multiplying the number of service units generated by a unit of development by the net cost per service unit. The resulting fee schedule is presented in Table 26.

**Table 26. Potential Law Enforcement Impact Fees**

Land Use	Unit	Func. Pop. per Unit	Net Cost/ Func. Pop.	Net Cost/ Unit
Single-Family Detached	Dwelling	1.70	\$43	\$73
Multi-Family	Dwelling	1.53	\$43	\$66
Retail/Commercial	1,000 sq. ft.	2.05	\$43	\$88
Office	1,000 sq. ft.	1.10	\$43	\$47
Industrial	1,000 sq. ft.	0.49	\$43	\$21
Warehouse	1,000 sq. ft.	0.22	\$43	\$9
Public/Institutional	1,000 sq. ft.	0.73	\$43	\$31

Source: Functional population per unit from Table 14; net cost per functional population from Table 25.



## ADMINISTRATIVE FACILITIES

The County provides a number of administrative facilities that will need to be expanded as the county grows. This section updates the County's administrative facility impact fees. Types of facilities included in the updated administrative facility fee are those facilities that serve the entire county, and are not duplicated by any of the municipalities or other County impact fees. These include the County courthouses and government offices, constitutional officers' offices, judicial annex, detention center, emergency operations center and health facilities.

Facilities excluded from the administrative facility fee include: Sheriff's Office facilities, which are addressed with the law enforcement fee; Fire Rescue Department facilities, which are addressed with the fire rescue fee; facilities maintenance yards, road and bridge facilities, and animal control facilities, which are duplicated by some municipalities; and library facilities, which are generally considered to primarily benefit residential development.

### Service Units

One of the most common methodologies used in calculating administrative facility impact fees is the "functional population" approach. This allocates the cost of growth to different types of new development based on the presence of people at the site of the land use. The description of the functional population methodology and the calculation of the service unit multipliers are presented in Appendix B. The total functional population of Nassau County is determined by multiplying the number of existing county-wide units of development by the functional population per unit, as shown in Table 27.

**Table 27. Existing Functional Population, County-Wide**

Land Use	Unit	Existing Units	Func. Pop. per Unit	Functional Population
Single-Family Detached	Dwelling	22,395	1.70	38,072
Multi-Family	Dwelling	6,054	1.53	9,263
Mobile Home	Dwelling	7,451	1.90	14,157
Retail/Commercial	1,000 sq. ft.	5,177	2.05	10,613
Office	1,000 sq. ft.	767	1.10	844
Industrial	1,000 sq. ft.	350	0.49	172
Warehouse	1,000 sq. ft.	1,166	0.22	257
Public/Institutional	1,000 sq. ft.	2,883	0.73	2,105
Total Functional Population, County-Wide				75,483

Source: Existing dwelling units from Table 5; existing nonresidential building square footage from Table 6; functional population per unit from Table 34 and Table 35 in Appendix B.

### Cost per Service Unit

The County's existing administrative facilities are summarized in Table 28. The County likely has some excess capacity in administrative facilities. Local governments are working smarter and in some cases can use technology to provide additional services without expanding bricks and mortar facilities. In addition, the detention center, which is included in the administrative facility fee because it provides a county-wide service, has averaged about 260 inmates for the last few years, although it has a capacity of 315 beds. This excess capacity, however, has not been paid for. The County has \$27.3 million in outstanding debt for the Detention Center, Judicial Annex and records storage facility.

In this study, the outstanding debt is deducted from the cost of existing facilities serving existing development. Excluding the amount of the outstanding debt from the existing level of service calculation acknowledges that there is some excess capacity in existing facilities that is available to serve future development, and the updated administrative facility impact fees can be used to retire this debt. However, the County is under no obligation to do so, and can spend the fees only on new improvements or on both debt service and new improvements.

**Table 28. Existing Administrative Facilities**

Building Name/Occupancy	Address	Bldg. sq. ft.	Building Value	Contents Value	Acres	Land Value
Mental Health Court Services	86026 Pages Dairy Rd W, Yulee	672	\$24,965	\$0	0.10	\$7,010
Yulee Co Building-Co Extension Off	86024 Pages Dairy Rd, Yulee	960	\$94,112	\$11,918	0.14	\$9,814
Yulee Health Clinic	86014 Pages Dairy Rd, Yulee	5,440	\$845,100	\$163,900	0.82	\$57,485
Callahan Health Clinic	45377 Mickler St, Callahan	2,925	\$397,400	\$76,800	0.73	\$102,242
Judicial Annex-Crthse/EOC/Records	76347 Veterans Way, Yulee	134,046	\$31,840,700	\$4,597,800	119.79	\$1,158,346
Historic Courthouse	416 Centre Street, Fern. Bch	18,199	\$4,139,000	\$593,700	0.75	\$1,671,040
James S. Page Gov't Complex	96135 Nassau Place, Yulee	61,992	\$6,392,500	\$1,641,400	12.19	\$411,111
Multi-Use Facility-Callahan	543350 US Hwy 1, Callahan	2,040	\$1,056,018	\$92,900	n/a*	n/a*
Detention Center	76212 Nicholas Cutinna	66,832	\$12,285,500	\$935,166	40.00	\$386,792
Health Department Administration	30 S 4th St, Fernandina Bch	6,280	\$859,700	\$166,100	0.34	\$405,000
Hilliard Health Clinic	37203 Pecan St, Hilliard	5,320	\$682,900	\$131,900	0.51	\$27,562
Fernandina Beach Health Clinic	1620 Nectarine St, Fern. Bch	6,662	\$825,600	\$159,500	2.23	\$559,081
Property Appraiser-Callahan Co Bldg	45401 Mickler Street	1,547	\$172,003	\$23,279	n/a	n/a
Tax Collector's Main Office	86130 License Rd, Fern. Bch	7,567	\$1,584,239	\$600,000	5.45	\$356,200
Tax Collector's Office-Callahan	450077 SR 200 Ste 13	n/a	n/a	\$75,000	n/a	\$356,200
<b>Total</b>		<b>320,482</b>	<b>\$61,199,737</b>	<b>\$9,269,363</b>	<b>183.05</b>	<b>\$5,507,883</b>

\* land owned by School Board

Source: Nassau County Office of Management & Budget (building replacement cost and contents value based on insured values, land value based on assessed market value of land from Nassau County Property Appraiser tax parcel data).

The existing level of service (cost per service unit) is determined by dividing the replacement cost of existing facilities serving existing development (replacement value less outstanding debt) by the existing service units. As shown in Table 29, the cost per service unit for administrative facilities is \$645 per functional population.



**Table 29. Administrative Facility Cost per Service Unit**

Buildings	\$61,199,737
Contents	\$9,269,363
Land	\$5,507,883
Total Administrative Facility Cost	\$75,976,983
– Outstanding Debt on Administrative Facilities	-\$27,325,000
Cost of Facilities Serving Existing Development	\$48,651,983
÷ Existing Functional Population	75,483
Cost per Functional Population	\$645

Source: Costs from Table 28; outstanding debt from Table 33; existing functional population from Table 27.

### Net Cost per Service Unit

Impact fees should be reduced in order to account for other types of revenues that will be generated by new development and used to fund capacity-expanding improvements of the same type as those to be funded by the impact fees. Cases in which such a credit is required include funding of existing deficiencies, and outstanding debt payments on existing facilities. Credits are not necessarily required but will be provided in this study for funding sources dedicated for capital improvement and potential future grant funding.

Because the fees are based on the existing level of service, there are no deficiencies. The County's outstanding debt on existing administrative facilities has been excluded from the existing level of service calculation, and represents the value of excess capacity available to serve future development. Consequently, no credit for outstanding debt is warranted. The County dedicates 25% of the one-cent sales surtax to capital improvements, and a surtax credit for administrative facility impact fees is calculated in Appendix C.

The County has received some capital grants for law enforcement in recent years. A credit against impact fees for grant funding is not mandatory. Grant funding is not paid for by new development, allows the County to raise the level of service for all development, and is not guaranteed in the future. Nevertheless, credits for grant funding are often provided, and this study will do so.

Over the past five years, the County has received an average of \$277,277 annually in grant funding for administrative facility improvements and equipment. Assuming that this level of funding will continue over the next 25 years, the current value equivalent of \$60 will be generated per service unit, as shown in Table 24.

**Table 30. Administrative Facility Grant Credit**

Year	Type of Grant	Purpose	Amount
2013	Emergency Mgmt Homeland Sec. Grant	Audio/Visual Equip-Emer. Preparedness	\$9,441
2013	Urban Area Security Initiative	iPad-Emergency Preparedness Dept.	\$600
2013	Urban Area Security Initiative	9 Tough Computers-Emer. Preparedness	\$18,676
2012	Assistance to Firefighters Grant	Microwave Dish-Emer. Preparedness	\$15,343
2012	Urban Area Security Initiative	Communications Eq-Emer. Preparedness	\$15,221
2012	Emergency Mgmt Performance Grant	Encore Equipment	\$4,815
2009	Local Emer Mgmt & Mitigation Initiatives	EOC Building	\$546,357
2011	Hazard Mitigation Grant	Exterior Storm Shield & Hurricane Screens	\$19,532
2011	Emergency Mgmt Performance Grant	Vehicle and Sound Equip	\$27,235
2009	Emergency Mgmt Performance Grant	Lightbar and Installation for Vehicle	\$3,925
2009	Emergency Mgmt Performance Grant	Equipment	\$21,862
2010	Emergency Mgmt Performance Grant	Benches	\$1,040
2009	Emergency Mgmt Performance Grant	Equipment	\$21,987
2010	Emergency Mgmt Programs	Radios, Monitors, Speakes, Satellite Equip	\$18,944
2011	Emergency Mgmt Programs	Chairs, Projectors, PA System	\$6,009
2012	Emergency Mgmt Performance Grant	Encore Equipment, Projector, Router	\$48,246
2011	Emergency Mgmt Performance Grant	Encore Equip	\$4,815
2012	Emergency Mgmt Performance Grant	Hardware for Security System	\$9,454
2011	Small County Courthouse Facilities	Historic Courthouse Improvements	\$6,272
2010	Small County Courthouse Facilities	Historic Courthouse Improvements	\$14,760
2009	Small County Courthouse Facilities	Historic Courthouse Improvements	\$17,131
2011	Small County Courthouse Facilities	Judicial Annex Building Improvements	\$35,838
2010	Small County Courthouse Facilities	Judicial Annex Building Improvements	\$227,800
2009	Small County Courthouse Facilities	Judicial Annex Building Imprvmts & Equip	\$291,084
Total Grant Funding, 2009-2013			\$1,386,387
÷ Years			5
Annual Grant Funding			\$277,277
÷ Existing Functional Populaiton			75,483
Annual Grant Funding per Functional Population			\$3.67
x Net Present Value Factor (25 Years)			16.32
Grant Funding Credit per Functional Population			\$60

Source: Grant funding for FY 2009-2013 from Nassau County Office of Management & Budget, January 9, 2014; existing functional population from Table 27; present value factor based on discount rate of 3.59%, which is average interest rate on state and local bonds for March 2015 from the U.S. Federal Reserve.

The cost per service unit is reduced by the amount of the sales surtax and grant funding credits to determine the net cost per service unit to maintain the existing level of service, as summarized in Table 31.

**Table 31. Administrative Facility Net Cost per Service Unit**

Cost per Functional Population	\$645
– Sales Surtax Credit per Functional Population	-\$93
– Grant Funding Credit per Functional Population	-\$60
<b>Net Cost per Functional Population</b>	<b>\$492</b>

Source: Cost per functional population from Table 29; surtax credit from Table 36 in Appendix C; grant credit from Table 30.

## Potential Fees

The updated administrative facility impact fees that may be adopted by the County based on this study is the product of the number of service units generated by a unit of development and the net cost per service unit calculated above. The resulting fee schedule is presented in Table 32.

**Table 32. Potential Administrative Facility Impact Fees**

Land Use	Unit	Func. Pop. per Unit	Net Cost/ Func. Pop.	Net Cost/ Unit
Single-Family Detached	Dwelling	1.70	\$492	\$836
Multi-Family	Dwelling	1.53	\$492	\$753
Retail/Commercial	1,000 sq. ft.	2.05	\$492	\$1,009
Office	1,000 sq. ft.	1.10	\$492	\$541
Industrial	1,000 sq. ft.	0.49	\$492	\$241
Warehouse	1,000 sq. ft.	0.22	\$492	\$108
Public/Institutional	1,000 sq. ft.	0.73	\$492	\$359

*Source:* Functional population per unit from Table 27; net cost per functional population from Table 31.

## APPENDIX A: OUTSTANDING DEBT

**Table 33. Summary of Outstanding Debt**

Outstanding Debt Instrument	Purpose	Outstanding 9/30/2013
FL Pub Imp Rev Bonds, 2007 Refunding	Judicial Annex, Records, Detention	\$27,325,000
Capital Lease	Sheriff Server Equipment	\$121,529
<b>Total Outstanding Debt</b>		<b>\$27,446,529</b>

Source: Nassau County Office of Management & Budget, January 9, 2014.



## APPENDIX B: FUNCTIONAL POPULATION

A common methodology used in calculating public safety (fire rescue and law enforcement) and administrative facilities service units and impact fees is the “functional population” approach. This approach is a generally-accepted methodology for these impact fee types and is based on the observation that demand for public safety and administrative facilities tends to be proportional to the presence of people at a particular site.

Functional population is analogous to the concept of “full-time equivalent” employees. It represents the number of “full-time equivalent” people present at the site of a land use, and it is used for the purpose of determining the impact of a particular development on the need for facilities. For residential development, functional population is simply average household size times the percent of time people spend at home. For nonresidential development, functional population is based on a formula that factors trip generation rates, average vehicle occupancy and average number of hours spent by visitors at a land use.

### Residential Functional Population

For residential land uses, the impact of a dwelling unit on the need for capital facilities is generally proportional to the number of persons residing in the dwelling unit. This can be measured for different housing types in terms of either average household size (average number of persons per occupied dwelling unit) or persons per unit (average number of persons per dwelling unit, including vacant as well as occupied units). In this analysis, average household size is used to develop the functional population multipliers, as it avoids the need to make assumptions about occupancy rates.

Determining residential functional population multipliers is considerably simpler than the nonresidential component. It is estimated that people, on average, spend 16 hours, or 67 percent, of each 24-hour weekday at their place of residence and the other 33 percent away from home. The functional population per unit for residential uses is shown in Table 34.

**Table 34. Functional Population per Unit for Residential Uses**

Housing Type	Unit	Average HH Size	Occupancy Factor	Func. Pop. per Unit
Single-Family Detached	Dwelling	2.54	0.67	1.70
Multi-Family	Dwelling	2.29	0.67	1.53
Mobile Home	Dwelling	2.83	0.67	1.90
Hotel/Motel	Room	1.57	0.67	1.05

*Source:* Average household size from Table 7; hotel/motel room occupancy based on one-half of average vehicle occupancy on vacation trips from U.S. Department of Transportation, National Household Travel Survey, 2009.

### Nonresidential Functional Population

The functional population methodology for nonresidential land uses is based on trip generation and employee density data. Functional population per 1,000 square feet is derived by dividing the total number of hours spent by employees and visitors during a week day by 24 hours (16 hours for daytime functional population). Employees are estimated to spend 8 hours per day at their place of

employment, and visitors are estimated to spend one hour per visit. The formulas used to derive the nonresidential functional population estimates are summarized in Figure 4.

**Figure 4. Nonresidential Functional Population Formulas**

$$24\text{-HR FUNCPOP/UNIT} = (\text{employee hours}/1000 \text{ sf} + \text{visitor hours}/1000 \text{ sf}) \div 24 \text{ hours/day}$$

Where:

$$\text{Employee hours}/1000 \text{ sf} = \text{employees}/1000 \text{ sf} \times 8 \text{ hours/day}$$

$$\text{Visitor hours}/1000 \text{ sf} = \text{visitors}/1000 \text{ sf} \times 1 \text{ hour/visit}$$

$$\text{Visitors}/1000 \text{ sf} = \text{weekday ADT}/1000 \text{ sf} \times \text{avg. vehicle occupancy} - \text{employees}/1000 \text{ sf}$$

$$\text{Weekday ADT}/1000 \text{ sf} = \text{one-way avg. daily trips (total trip ends} \div 2)$$

Using this formula and information on trip generation rates, vehicle occupancy rates and employee density, nonresidential functional population estimates per 1,000 square feet of gross floor area are calculated in Table 35.

**Table 35. Functional Population per Unit for Nonresidential Uses**

Land Use	Unit	Trip Rate	Persons/ Trip	Employee/ Unit	Visitors/ Unit	Func. Pop./ Unit
Retail/Commercial	1,000 sq. ft.	21.47	1.96	1.02	41.06	2.05
Office	1,000 sq. ft.	5.51	1.86	2.31	7.94	1.10
Industrial	1,000 sq. ft.	3.48	1.24	1.05	3.27	0.49
Warehouse	1,000 sq. ft.	1.78	1.24	0.43	1.78	0.22
Public/Institutional	1,000 sq. ft.	3.80	2.59	1.11	8.73	0.73

*Source:* Trip rates based on one-half of average daily trip rate from ITE, *Trip Generation*, 9<sup>th</sup> ed., 2012 (retail based on shopping center, office based on general office, public/institutional based on nursing home, industrial based on light industrial); persons/trip is average vehicle occupancy from Federal Highway Administration, *Nationwide Household Travel Survey*, 2009; employees/unit from U.S. Department of Energy, *Commercial Buildings Energy Consumption Survey*, 2003; visitors/unit is trips times persons/trip minus employees/unit; functional population/unit calculated based on formula from Figure 4.

## APPENDIX C: SALES SURTAX CREDIT

As discussed in the Legal Framework section, this study provides a credit for the 25% of the one-cent sales surtax that the County has earmarked for capital improvements. To determine the amount of the credit, the portion of the surtax used for capacity improvements for the types of facilities address in this study (parks, fire rescue, law enforcement and administrative facilities) must be identified.

The County's current five-year capital improvements plan (CIP)<sup>6</sup> identifies only one such project, which is \$8.6 million for a new Sheriff's administration building. While this improvement is related only to law enforcement facilities, and not to park, fire rescue or administrative facilities, the credit will be allocated among all four types of impact fee facilities. The five-year CIP provides a reasonable guide to the general allocation of surtax revenue to capacity-expanding improvements for the four types of facilities, but is not likely to be a reliable guide for how much of the funding will be allocated among the four facility types. In this CIP it is used for law enforcement, but in future CIPs there will not be a need for a new Sheriff's administration building, and the funds may be used for parks, fire rescue or administrative facilities.

The County's financial policies and current CIP indicate that each of the four facility types could be expected to receive an average of about \$428,000 annually over the long term. Dividing the annual amount for each facility type by the existing service units yields the expected annual surtax funding that will be generated per service unit. Multiplying that by a net present value factor for 25 years provides a reasonable estimate of the present value equivalent of stream of future payments that will be made by new development and used for the same type of capacity improvements for which the respective impact fees are being assessed.

**Table 36. Sales Surtax Credit per Service Unit**

Year	Total	Parks	Fire	Law	Admin.
Total Surtax Funding, FY 14/15-18/19 CIP	\$8,568,534	\$2,142,134	\$2,142,134	\$2,142,134	\$2,142,134
÷ Years	n/a	5	5	5	5
Annual Grant Funding	n/a	\$428,427	\$428,427	\$428,427	\$428,427
÷ Existing Service Units	n/a	29,136	59,298	59,298	75,483
Annual Surtax Funding per Service Unit	n/a	\$14.70	\$7.22	\$7.22	\$5.68
x Net Present Value Factor (25 Years)	n/a	16.32	16.32	16.32	16.32
Surtax Funding Credit per Service Unit	n/a	\$240	\$118	\$118	\$93

Source: Total amount from FY 2015-2019 CIP for new Sheriff's administration building; total allocated evenly between four facility types; existing service units from Table 8 (parks), Table 14 (fire rescue and law enforcement) and Table 27 (administrative facilities); present value factor based on discount rate of 3.59%, which is average interest rate on state and local bonds for March 2015 from the U.S. Federal Reserve.

<sup>6</sup> Nassau County Board of County Commissioners, Resolution 2015-53, adopted March 23, 2015 (amending the five-year capital improvements plan)

**APPENDIX B**  
**EDUCATIONAL FACILITY IMPACT FEE STUDY**



**Sabrina Robertson**

---

**From:** Peter [pbj456@gmail.com]  
**Sent:** Wednesday, December 21, 2011 7:14 PM  
**To:** Sharyl Wood  
**Cc:** Sabrina Robertson; Daniel Leeper  
**Subject:** Re: Nassau School District Impact Fee Study 2011

Thanks Sharyl,

I'll include a summary in the Task force agenda for early Jan. Very helpful information and conclusions. Facts always help decisionmaking.

Peter J.

----- Original Message -----

**From:** Sharyl Wood  
**To:** pbj456@gmail.com  
**Sent:** Monday, December 19, 2011 11:48 AM  
**Subject:** Nassau School District Impact Fee Study 2011

Mr. Johnson,

The attached impact fee study was distributed to school board members at the December 8 school board meeting, so it's "on the record." It will be discussed at the January 12 school board meeting.

Thanks for your support of the school district!

Sharyl W. Wood  
Executive Director of Administrative Services  
Nassau County School Board  
1201 Atlantic Avenue  
Fernandina Beach, Florida 32034  
(904) 491-9905  
[sharyl.wood@nassau.k12.fl.us](mailto:sharyl.wood@nassau.k12.fl.us)



**Sabrina Robertson**

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**From:** Peter [pbj456@gmail.com]  
**Sent:** Tuesday, December 27, 2011 9:24 PM  
**To:** Sabrina Robertson  
**Cc:** Daniel Leeper; Sharyl Wood  
**Subject:** Fw: Nassau School District Impact Fee Study 2011  
**Attachments:** Impact Fee Study - November 2011.pdf

Sabrina,

The attached study was referenced by Sharyl Wood, administrative officer of the Nassau County School board, in her remarks about school impact fees at the recent Impact Fee Task force meeting. While the study is lengthy (16 pages) I have provided here a very brief summary which I request be included in the upcoming agenda of the early January task force meeting. The task force voted 9 - 1 to recommend the elimination of school impact fees. The study itself should be included as a reference document.

"Fishkind Associates submitted to the school board an updated study dated November 11, 2011, in accordance with Florida statute, to justify the maintenance of impact fees for the upcoming years. School board impact fees must meet the dual rational nexus test as must any other impact fee. The legal rational is spelled out in the first several pages of the study. The updated data that necessitated the new study can be reviewed in the referenced study. The study explains that while the current school impact fee is \$3726 (average), given credits for state grants, ad valorem taxes and debt service costs, a recommended reduced school impact fee should be \$3268.

Failure to apply this impact fee would logically call for an adjustment upward in the millage rate."

Peter Johnson

# **Nassau County School Impact Fee Study**

**November 7, 2011**

**Prepared for:**

**Nassau County School District  
Nassau County, FL**

**Prepared by:**

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## 1.0 Introduction

Nassau County ("County") has had a school impact fee since the year 2005. The County now wishes to update their school impact fee with the most recent available data in order to keep the fee up to date. This is especially important in light of the fact that the State of Florida ("State") recently passed the Florida Impact Fee Act ("Act") which requires impact fees to be developed using the most recent and local data.

## 2.0 Rationale for Impact Fees

Impact fees are one-time charges assessed on new residential development to pay for the capital costs new growth creates. Essentially, impact fees require new growth to pay its pro rata share of the cost for new facilities necessitated by the new growth. Impact fees cannot be used to remedy deficiencies caused by existing growth.

Recently, the State passed the Florida Impact Fee Act.<sup>1</sup> The Act states the following:

*The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.*

It was the intent of the Legislature to insure certain standards were met when impact fees are imposed. The certain standards each impact fee must meet are listed below.

*Require that the calculation of the impact fee be based on the most recent and localized data.*

*(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*

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<sup>1</sup> FL Statute 163.31801

*county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.*

The Act was historic in that the State had never before had any legislative statutes regarding impact fee standards. Unlike other states that have always had specific state statutes regarding impact fees, Florida has relied upon the courts to determine the legality of impact fees.

The Florida Supreme Court has upheld impact fees for schools.<sup>2</sup> Thus, there is no doubt that such fees are legal impositions that can be used to expand funding for educational facilities necessitated by new growth. However, school districts do not have the independent authority to impose impact fees for schools. School impact fees can only be enacted by county governments.

Impact fees in Florida are based upon local government's broad "police" powers to protect the health, safety, and welfare of the community.<sup>3</sup> Lacking any statutory authority the Florida courts gradually articulated the legal guidelines for valid impact fees. The Florida case law is consistent with case law in other states<sup>4</sup>. The fundamental legal foundation is the dual rational nexus test that must exist between a regulatory fee or exaction and the development activity that is being regulated<sup>5</sup>.

The dual rational nexus test is as follows. First, there must be a demonstrable connection between the need for public capital facilities and the new development that will be required to pay the fee. In other words the fee payor must create the need for additional facilities that his fee will pay for. Second, the fee payor must receive a direct benefit from the payment of the fee.

One of the clearest expositions of the requirements for valid impact fees of all sorts was set out by the Banbury court in the form of seven factors that local governments should follow. The court wrote as follows.

*Among the most important factors the municipality should consider in determining the relative burden already borne and yet to be borne by newly developed properties and other properties are the following . . .*

- (1) *the cost of existing capital facilities;*
- (2) *the manner of financing existing capital facilities (such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;*

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<sup>2</sup> St. Johns County v. Northeast Florida Builders Association, 583 So. 2d 635 (Fla. 1991).

<sup>3</sup> Contractors and Builders Association of Pinellas County v. City of Dunedin, 329 So. 2d 314 (Fla 1976) and Homebuilders and Contractors Association of Palm Beach County v. Board of County Commissioners of Palm Beach County, 446 So. 2d 140 (Fla 4<sup>th</sup> DCA 1983)

<sup>4</sup> Banbury v. South Jordan City, 631 P. 2d 899 (Utah 1981) and Lferty v. Paysons City, 631 P. 2d 899 (Utah 1981)

<sup>5</sup> Dolan v. City of Tigard, 114 S Ct 2309 (1991)

- (3) *the relative extent to which the newly developed properties and the other properties in the municipality have already contributed to the cost of existing capital facilities (by such means as user charges, special assessments, or payments from the proceeds of general taxes);*
- (4) *the relative extent to which the newly developed properties and the other properties in the municipality will contribute to the cost of existing capital facilities in the future;*
- (5) *the extent to which the newly developed properties are entitled a credit because the municipality is requiring the developers or owners (by contractual arrangement or otherwise) to provide common facilities (inside or outside the proposed development) that have been provided by the municipality and financed through general taxation or other means (apart from user charges) in other parts of the municipality;*
- (6) *extraordinary costs, if any, in servicing the newly developed properties; and*
- (7) *the time-price differential inherent in fair comparisons of amounts paid at different times.*

Florida's courts have also decided cases in a fashion highly consistent with the Banbury norms.<sup>6</sup>

Drawing on the dual rational nexus test, Florida courts have determined that impact fees can only be charged for that portion of the cost for new facilities directly caused by the need to accommodate new growth. Impact fees may not be used to pay for costs associated with remedying deficiencies, or back log needs, in existing facilities. The liability for backlog is with the existing development and cannot be imposed on new growth.

Furthermore, to assure that fee payors receive benefit from their payments, courts have required that the fees be expended in a reasonable amount of time to create the new capital facilities.

Finally, impact fees must be segregated from other funds. They are held in trust for the benefit of the fee payors and can only be used to expand capacity to serve new growth.

### **3.0 School Impact Fee Rates in Florida**

There are 23 counties in Florida that have imposed school impact fees. Table 1 provides a list of the counties with school impact fees and the amounts of those fees for a typical single-family home. The fees for a single family house range from \$750 in Gilchrest County to \$10,207 in Osceola County. The average

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<sup>6</sup> Volusia County v. Aberdeen at Ormond Beach, L.P., 760 So. 2d 12b (Fla 2000); Hollywood Inc. v. Broward County, 431 So. 2d 606 (Fla 4<sup>th</sup> DCA 1982); and Seminole County v. City of Casselberry, 541 So. 2d 666 (Fla 5<sup>th</sup> DCA 1989)



school impact fee in Florida is \$4,640 for a single family house. Nassau County's current fee is \$3,726.

**Table 1. School Impact Fees in Florida<sup>7</sup>**

County	School Impact Fee for a Single Family House
Clay	\$7,034
Collier	\$5,377
Dade	\$2,448
Flagler	\$3,600
Gilchrist	\$750
Hernando	\$2,406
Hillsborough	\$4,000
Indian River	\$1,756
Lake	\$9,324
Lee	\$4,116
Marion	\$3,967
Martin	\$5,567
Nassau	\$3,726
Orange	\$6,525
Osceola	\$10,207
Palm Beach	\$3,998
Pasco	\$4,828
Polk	\$4,160
St Johns	\$4,105
St Lucie	\$5,734
Sarasota	\$2,032
Seminole	\$5,000
Volusia	\$6,065

#### **4.0 Methodology for Nassau County School Impact Fee**

For the school impact fee update, the Consultant has chosen a consumption based methodology. This type of methodology has been used over and over again in Florida for the calculation of school impact fees. This methodology is

<sup>7</sup> [http://www.impactfees.com/publications%20pdf/2010\\_survey.pdf](http://www.impactfees.com/publications%20pdf/2010_survey.pdf)

legally defensible and uses current and local Nassau County data for the analysis.

Essentially, the consumption based methodology calculates the per student cost of new student station construction and subtracts all applicable credits to arrive at the net impact fee cost per student. This net cost is then applied to the appropriate student generation rates for single family, multifamily, and mobile homes to calculate the impact fee.

## **5.0 Impact Fee Calculation**

This section of the study takes the reader through each calculation involved in computing the new school impact fee. Each part of the calculation is thoroughly documented with the sources of data located in the footnotes. The mathematical equations are also explained so our results can be replicated by independent parties.

### **Step 1 – Square Feet per Student Station**

The costs for capacity related improvements must be displayed with some unit of measurement. The most reasonable method for this involves calculating the square feet per student station so costs can then be displayed on a per student station basis.

Table 2 lists the student stations, capacity, utilization rate, and student enrollment by school type for the 2011-2012 school year. While the overall utilization rate is 92%, the school district is currently over capacity at several schools, thus showing a need for future capacity to meet the demands of new growth. This is a common problem for many school districts. Areas of school districts that receive the most new growth have the highest demand for new capacity related projects; thus fulfilling both prongs of the dual rational nexus test in that new growth creates a demand for the impact fee and also that new growth receives the benefit from the impact fee in having capacity in the school district for their children.

**Table 2. 2011-2012 School Enrollment & Capacity Statistics<sup>8</sup>**

	2011-2012	2011-2012	2011-2012	
Name	Student Stations	Actual FISH Capacity	Enrollment	Utilization Rate <sup>9</sup>
Fernandina Beach Middle School	795	715	671	89%
Southside Elementary School	723	723	600	81%
Emma Love Hardee Elementary School	710	710	627	79%
Yulee Elementary School	795	795	791	105%
Yulee Middle School	891	801	860	112%
Yulee High School	1,246	1,121	1,027	86%
Callahan Intermediate School	729	729	628	91%
Yulee Primary	778	778	855	103%
Fernandina Beach Senior High	1,255	1,129	867	72%
Callahan Elementary School	695	695	580	87%
Callahan Middle School	871	783	794	102%
Hilliard Middle/Senior High	1,019	917	795	86%
Bryceville Elementary School	330	330	216	75%
West Nassau Senior High	981	833	1,017	122%
Hilliard Elementary School	889	889	750	81%
	12,707	11,948	11,078	92%

Table 3 lists the building square footage for each school. This gives us the numerator in our equation to calculate the square footage per student station. There is a total of nearly 1.9 million sq. ft. of school space in the County.

Using information from Table 2 and Table 3, we can calculate the square feet per student station using the formula:

$$\text{Square Feet of Building} / \text{Student Stations} = \text{Sq. Ft. per Student Station}$$

This calculation is performed for elementary, middle, and high schools in order to give a more accurate calculation that will later be matched with the specific capacity costs appropriate for each type of school. This data is in Table 4.

<sup>8</sup> All data from 2011-2012 Facilities Work Program ("FWP")

<sup>9</sup> Utilization rate = Enrollment / Florida Inventory of Schoolhouse Capacity (FISH)

**Table 3. Square Footage of Schools in Nassau County<sup>10</sup>**

Name	Building Sq. Ft.
Fernandina Beach Middle School	120,535
Southside Elementary School	83,649
Emma Love Hardee Elementary School	90,808
Yulee Elementary School	115,843
Yulee Middle School	143,477
Yulee High School	201,687
Callahan Intermediate School	76,484
Yulee Primary	107,191
Fernandina Beach Senior High	200,932
Callahan Elementary School	105,065
Callahan Middle School	124,904
Hilliard Middle/Senior High	160,492
Bryceville Elementary School	50,158
West Nassau Senior High	157,654
Hilliard Elementary School	139,217
	1,878,096

**Table 4. Square Feet per Student Station<sup>11</sup>**

	Elementary	Middle	High
Square Feet	768,415	457,698	651,983
Student Stations	5,649	2,994	4,064
Square Feet per Student Station	136	153	160

**Step 2 – School Capacity Cost per Student Station**

Next, the cost to construct school capacity is examined for each school type. The school district's facilities director was able to determine the cost per square feet to construct new school capacity using data from recent bids. This cost is all inclusive and covers building, FF&E, architecture, engineering, etc.

<sup>10</sup> Data from 2011-2012 Facilities Work Program

<sup>11</sup> Calculated from Table 2 and Table 3

Using the cost per sq. ft. to construct capacity and the sq. ft. per student station, the cost per student station is calculated with the following formula:

$$\text{Capacity Cost per Sq. Ft.} \times \text{Sq. Ft. per Student Station} = \text{Cost per Student Station}$$

**Table 5. School Capacity Cost per Student Station<sup>12</sup>**

	Elementary	Middle	High
Square Feet per Student Station	136	153	160
School Cost per Sq. Ft.	\$145	\$165	\$195
Cost per Student Station	\$19,724	\$25,226	\$31,281

In order to now obtain a district wide cost per student, the weighted average cost per student station using enrollment as the weight is calculated. The weighted average cost simply takes the cost per student station for each school type and multiplies it by the portion of that school types total district enrollment and then sums to get the total. This is a more accurate way to assess the cost per student district wide than merely taking a simple average of the three numbers. Table 6 displays the results.

**Table 6. Weighted Average Cost per Student Station<sup>13</sup>**

	Elementary	Middle	High	Total
Cost per Student Station	\$19,724	\$25,226	\$31,281	
2011-2012 Enrollment	5,047	2,666	3,365	11,078
Weighted Ave. Cost per Student	\$24,559			

The weighted average cost per student is \$24,559.

### Step 3 – Cost of Ancillary Facilities

The cost to increase capacity not only pertains to the physical school buildings, but also extends to transportation related improvements such as new buses and facilities. The cost for buses and transportation facilities were obtained from the facilities director for the school district. While many school impact fee studies also use the cost for administrative facilities, this study only uses the cost for buses and their related transportation and maintenance facilities. Transportation costs grow when new capacity is constructed while administrative facilities will typically have enough existing capacity to incorporate new growth.

<sup>12</sup> Cost were obtained from Facilities Director for Nassau County School District

<sup>13</sup> Weighted Ave. Cost per Student = (%Elem Students X Elem Cost) + (%Middle Students X Middle Cost) + (%High Students X High Cost)



**Table 7. Transportation Costs for New Capacity<sup>14</sup>**

Buses	
Total Cost	\$8,352,679
2011-2012 Enrollment	11,078
Cost per Student	\$754
Ancillary Facilities	
Total Cost	\$11,903,470
2011-2012 Enrollment	11,078
Cost per Student	\$1,075

**Step 4 – Gross Impact Cost per Student**

Finally, the last calculation needed on the cost side of the equation is to sum the individual component costs to arrive at the gross impact cost per student. The total gross impact cost per student is \$26,388. Table 8 displays this information.

**Table 8. Gross Impact Cost per Student<sup>15</sup>**

	Cost
Weighted Ave. Cost per Student	\$24,559
Bus Cost per Student	\$754
Ancillary Facility Cost per Student	\$1,075
Total Impact Fee Cost per Student	\$26,388

**Step 5 – Credits**

In order to avoid double counting capital contribution payments by residents, credits for prior paid revenues received by the school district in the future must be accounted for and applied to the gross impact cost per student. In Nassau County, there are three credits to be given: 1) PECO New Construction, 2) CO & DS for debt service, and 3) Capital ad Valorem for New Capacity.

The first credit examined is that of PECO<sup>16</sup> designated for new construction. PECO funding for new construction is contained in the FWP and displayed in

<sup>14</sup> Cost were obtained from Facilities Director for Nassau County School District

<sup>15</sup> Summed from data in Table 6 and Table 7

<sup>16</sup> PECO = Public Education Capital Outlay funding from the State used by local districts for new construction <http://www.fldoe.org/febp/pdf/febpdist.pdf>

Table 9. Table 9 uses the average forecast of PECO funding over the next five years. The capitalization rate is the district's cost of capital and is derived from the interest rates on their outstanding bond issues. The capitalization rate allows for the present value of the credit per student to be calculated in perpetuity since a credit needs to be given for each year in the future.

**Table 9. PECO Credit for New Construction<sup>17</sup>**

	Credit
PECO 5 year average forecast for new construction	\$379,852
2011-2012 Enrollment	11,078
Per Student	\$34
Capitalization Rate	5%
Credit per Student	\$686

The next credit to be given is for the CO & DS funding received from the State.<sup>18</sup> The school district uses these funds for debt service on bonds issued for new construction. The methodology is the same as for the PECO credit in that the five year average annual revenue is used to calculate the per student amount that is then converted to a present value by using the cost of capital interest rate.

**Table 10. CO & DS Credit per Student<sup>19</sup>**

	Credit
CO & DS 5 year average forecast revenue	\$64,969
2011-2012 Enrollment	11,078
Per Student	6
Capitalization Rate	5%
Credit per Student	\$117

The final credit to be applied is the credit for the local capital ad valorem millage for the school district. The revenue received by the school district from this millage rate is used for both capacity related projects and maintenance, renovation, and repairs. Only the portion of these funds that are available to be used to increase school capacity are applied as a credit towards the impact fee.

<sup>17</sup> Nassau School District FWP. Formula for credit per student = per student / cap rate.

<sup>18</sup> CO & DS funding comes from a portion of the taxes on motor vehicle licenses.

<http://www.fldoe.org/fefp/pdf/fefpdist.pdf>

<sup>19</sup> Nassau School District FWP

The 2011-2012 FWP for the school district displays the five year forecast for revenues received from the capital ad valorem proceeds that are available for new construction. Table 11 displays the credit calculation.

**Table 11. Local Capital Ad Valorem Credit per Student<sup>20</sup>**

	Credit
Capital Millage 5 year average forecast revenue	\$53,512,753
Amount used for maintenance, repairs, etc.	\$9,465,166
Available for New Construction	\$44,047,587
Average per Year	\$8,809,517
2011-2012 Enrollment	11,078
Per Student	\$795
Capitalization Rate	5%
Credit per Student	\$15,905

Finally, Table 12 sums the three credits to give the total credit that will be applied to the gross impact fee cost. A total credit of \$16,708 per student has been calculated.

**Table 12. Total Credit per Student<sup>21</sup>**

	Total Credit per Student
PECO	\$686
CO & DS	\$117
Ad Valorem	\$15,905
Total	\$16,708

#### Step 6 – Net Impact Cost per Student

Next, the gross impact fee cost per student can be netted out with the credit per student to arrive at the net impact fee cost per student. Table 13 displays this data. The net impact fee cost per student is \$9,680.

<sup>20</sup> Nassau School District FWP

<sup>21</sup> Sum of Table 9, Table 10, and Table 11

**Table 13. Net Impact Fee Cost per Student<sup>22</sup>**

	Cost
Gross Impact Fee Cost per Student	\$26,388
Credit per Student	-\$16,708
Net Impact Fee Cost per Student	\$9,680

#### Step 7 – Student Generation Rates

While we have calculated the net cost per student, we must now take this figure and convert it to a cost per residence. To do this, a student generation rate for single family, multifamily, and mobile homes is applied to the net cost per student. A student generation rate for each type of residential dwelling unit is calculated separately because each type of residence can produce a different number of students. This is especially true for Nassau County since many condos are located near the coast and are occupied by either seasonal residents or retirees which do not generate any students at all for the school district.

The first step in calculating the student generation rate is to obtain two pieces of information: 1) Addresses of all currently enrolled students by grade level and 2) Property Appraiser tax roll showing type of residence located at each address. The school district provided the file showing the addresses of all enrolled students and the tax roll was obtained from the Nassau County Property Appraiser's office.

The second step is to match up the student addresses with the type of residence in which they live. This involves joining the Property Appraiser file with the student enrollment file and sorting by address. This can be done with GIS systems or through spreadsheet formulas. For Nassau County, the GIS system did not provide for a good match using the addresses. This is a common issue when using addresses as the sort data. Typically, it's best to use parcel identification numbers to sort files in GIS; however, the school district does not retain that type of information on their students.

Therefore, the student addresses were matched with the Property Appraiser data using spreadsheet formulas in Excel. This provided for a good sample representing 15% or 1,654 students. Ideally, all addresses would be matched, but since the property appraiser file and the school district file use different notations for addresses, not all addresses would match. The coding in each file needs to be exactly the same for the spreadsheet formulas to match the data. While each address could be matched manually by staff people in our office, the

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<sup>22</sup> Table 8 minus Table 12

cost to perform this service is prohibitive and would greatly inflate the cost of conducting the impact fee study.

The sample statistics are displayed in Table 14. There is no reason to believe that this sample is not representative of the population. In fact, Table 15 shows how the sample's characteristics match closely to the County's characteristics in terms of the distribution of each land use type.

**Table 14. Student Generating Residential Land Use Distribution<sup>23</sup>**

	% of Total
Single Family	67%
Multifamily	11%
Mobile Home	22%

Table 14 shows that 67% of our sample's residential land uses that generate students were single family houses, 11% were multifamily, and 22% were mobile homes. This compares very favorably with the County's overall residential land use distribution shown in Table 15.

**Table 15. Nassau County Residential Land Use Distribution<sup>24</sup>**

	Units	%
Single Family	20,452	62%
Multifamily	6,330	19%
Mobile Home	6,030	18%
Total	32,812	100%

Table 15 shows that our sample of student generating residences is a little higher for single family and mobile homes, but less for multifamily homes when compared to all residences in Nassau County. This is what one would expect since many of the multifamily lands uses in Nassau County are near the coast and occupied by seasonal residents or retirees and do not produce students. Therefore, it would be expected that our sample of student addresses would show less multifamily residences than the County as a whole with a slightly higher percentage of single family and mobile homes.

<sup>23</sup> Sample from student enrollment addresses from school district

<sup>24</sup> Single Family and Mobile Homes totals from Nassau County PA. Multifamily total combines condos from PA with apartments from <http://www.city-data.com> for Nassau County. PA could not produce a file showing individually leased units for each multifamily parcels in order to calculate total apartments.



Finally, the sample's distribution percentages for each land use are applied to the ratio of total students to total units for each land use type in the County. This adjusts the County's overall total of single family, multifamily, and mobile home units to reflect the distribution of those units amongst only student generating residences. The arithmetic for the single family land use is as follow:

*% of Student Generating SF in Sample X (Enrollment / Total SF homes in Nassau County)*

The student generation rates are listed in Table 16. For comparison purposes, the overall student generation rate for Nassau County is listed in Table 17. This is simply total enrollment / total housing units.

**Table 16. Student Generation Rates by Land Use<sup>25</sup>**

Student Generation Rates	
Single Family	0.36
Multifamily	0.19
Mobile Home	0.40

The calculated student generation rates computed from the sample can be compared against the known overall County student generation rate of .34 which is simply total students divided by total housing units. As expected, multifamily units generate far less students than the average housing unit. To make up for this lower generation rate amongst multifamily units, the single family and mobile home rates must be slightly higher than the average.

**Table 17. Overall Nassau County Student Generation Rate<sup>26</sup>**

	Rate
Overall Student Generation Rate	0.34

#### Step 8 – Net Impact Fee Calculation

Using the net impact fee cost per student and the student generation rates, the net impact fee can be calculated for each residential land use. The formula is as follows:

*Net Impact Fee Cost per Student X Student Generation Rate = Net Impact Fee*

<sup>25</sup> Data from Table 2, Table 14, and Table 15 using the formula *% of SF homes in Sample X (Enrollment / Total Single Family homes in Nassau County)*

<sup>26</sup> Data from Nassau County PA and School District total 2011-2012 enrollment

Table 18 shows the net impact fee for each unit type.

**Table 18. Net School Impact Fee<sup>27</sup>**

Impact Fee	Net Impact Cost per Student	Student Generation Rate	Impact Fee
Single Family	\$9,680	0.36	\$3,509
Multifamily	\$9,680	0.19	\$1,885
Mobile Home	\$9,680	0.40	\$3,903

Currently, the County's school impact fee is determined using a flat rate structure in which all land uses pay the same fee based off the average student generation rate for the County. Table 19 displays what the new school impact fee would be should the County continue to use a flat rate fee. The math for this type of fee is as follows:

$$\text{Net Impact Cost per Student} \times \text{County Ave. Student Generation Rate} = \text{Flat Rate Impact Fee}$$

**Table 19. Flat Rate School Impact Fee<sup>28</sup>**

	Net Impact Cost per Student	Ave. County Student Generation Rate	Impact Fee
Impact Fee	\$9,680	0.34	\$3,268

<sup>27</sup> Data from Table 13 and Table 16

<sup>28</sup> Data from Table 13 and Table 17



## FLORIDA DEPARTMENT *of* STATE

**RICK SCOTT**  
Governor

**KEN DETZNER**  
Secretary of State

April 7, 2016

Honorable John A. Crawford  
Clerk of the Circuit Court  
Nassau County  
76347 Veteran's Way, Suite 456  
Yulee, Florida 32097

Attention: Brenda Linville, Clerk Services

Dear Mr. Crawford:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Ordinance No. 2016-02, which was filed in this office on April 7, 2016.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb