ORDINANCE NO. 2023-13

AN ORDINANCE OF THE CITY OF TAYLOR, TEXAS, AMENDING ORDINANCE NO. 2001-53, AMENDING ORDINANCE NO. 2006-7, AND AMENDING CHAPTER 29, ARTICLE VI. OF THE TAYLOR CITY CODE BY UPDATING IMPACT FEES FOR WATER AND WASTEWATER UTILITIES; PROVIDING FOR COLLECTION OF IMPACT FEES; ESTABLISHING ACCOUNTS AND RECORDS OF IMPACT FEES COLLECTED; PROVIDING FOR USE OF PROCEEDS FROM IMPACT FEE ACCOUNTS; PROVIDING FOR AN ADVISORY COMMITTEE; PROVIDING FOR EXEMPTIONS FROM THIS ORDINANCE; PROVIDING FOR SEVERABILITY CLAUSE; AND PROVIDING FOR A PENALTY CLAUSE FOR VIOLATIONS OF THIS ORDINANCE.

WHEREAS, the City of Taylor is responsible for and committed to the provision of public facilities and services (including water and wastewater service) at levels necessary to cure any existing public service deficiencies in already developed areas; and

WHEREAS, such facilities and service levels shall be provided by the City of Taylor utilizing funds allocated in the capital budget and capital improvements programming processes and relying upon the funding sources indicated therein; and

WHEREAS, new residential and nonresidential development causes and imposes increased demands upon Taylor public facilities and services, including water and wastewater facilities, that would not otherwise occur; and

WHEREAS, planning projections indicate that such development will continue and will place ever-increasing demands on the City to provide necessary public facilities; and

WHEREAS, the development potential and value of properties is strongly influenced and encouraged by City policy as expressed in the Comprehensive Plan and as implemented via the City zoning ordinance and map; and

WHEREAS, to the extent that such new development places demands upon the public facility infrastructure, those demands should be satisfied by more equitably assigning responsibility for financing the provision of such facilities from the public at large to the developments actually creating the demands for them; and

WHEREAS, the amount of the impact fee to be imposed shall be determined by the cost of the additional public facilities needed to support such development, which public facilities shall be identified in a capital improvements program; and

WHEREAS, the City Council, after careful consideration of the matter, hereby finds and declares that impact fees imposed upon residential and nonresidential development to

finance specified major public facilities, the demand for which is created by such development, is in the best interests of the general welfare of the City and its residents, is equitable, and does not impose an unfair burden on such development; and

WHEREAS, the adoption of impact fees is authorized by Chapter 395 of the Texas Local Government Code; and

WHEREAS, the City Council finds that in all things the City has complied with said statute in the notice, adoption, promulgation and methodology necessary to adopt Impact Fees;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS:

SECTION 1. The facts and recitations contained in the preamble of this ordinance are hereby found and declared to be true and correct and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.

SECTION 2. Ordinance Nos. 2001-53 and 2006-7 and Chapter 29, Article VI. of the Code of Ordinances of the City of Taylor, Texas is hereby amended to replace the entirety of Article VI. with the provisions as shown in EXHIBIT "A."

SECTION 3. All ordinances and resolutions, or parts of ordinances and resolutions, in conflict with this Ordinance are hereby repealed, and are no longer of any force and effect.

SECTION 4. This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City, and this ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

SECTION 5. If any sentence, section, subsection, clause, phrase, part or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the ordinance as a whole, or any part thereof, other than the part declared to be invalid.

SECTION 6. The provisions of this Ordinance shall be liberally construed to effectively carry out its purposes, which are hereby found and declared to be in furtherance of the public health, safety, and welfare. Any member of the Council or any City official or employee charged with the enforcement of this ordinance, acting for the City in the discharge of his or her duties, shall not thereby render himself or herself personally liable; and is hereby relieved from all personal liability for any damage that might accrue to persons or property as a result of any act required or permitted in the discharge of said duties.

SECTION 7. Any person violating the provisions of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction in the municipal court of the City of Taylor, Texas, or any other Court of proper jurisdiction, shall be subject to a fine not to exceed the sum of Five Hundred Dollars ($500.00) for each offense, except however, where a different penalty has been established by state law for such offense the penalty shall be that fixed by state law, and for any offense which is a violation of any provision of law that governs fire safety, zoning, or public health and sanitation, including dumping of refuse, the penalty shall be a fine not to exceed the sum of two thousand dollars ($2,000.00) for each offense; and each and every day said violation is continued shall constitute a separate offense. Any violation of this ordinance can be enjoined by a suit filed in the name of the City in court of competent jurisdiction, and this remedy shall be in addition to the penal provision in this ordinance.

SECTION 8. In accordance with Article VIII, Section 1, of the City Charter, Ordinance No. 2023-13 was introduced before the Taylor City Council on the 13th day of April 2023.

PASSED, APPROVED, and ADOPTED on this 27 day of April, 2023.

Brandt Rydell, Mayor

ATTEST:

Dianna McLean, City Clerk

APPROVED AS TO FORM:

Ted W. Hejl, City Attorney

CERTIFICATE

THE STATE OF TEXAS

COUNTY OF WILLIAMSON

I, Dianna McLean, being the current City Clerk of the City of Taylor, Texas, do hereby certify that the attached is a true and correct copy of Ordinance No. 2023-13, passed and approved by the City Council of the City of Taylor, Texas, on the 27 day of April, 2023, and such Ordinance was duly introduced, passed, approved and adopted at meetings open to the public and notices of the meetings, giving the dates, places, and subject matter thereof, were posted as prescribed by Government Code Section 551.043.

Witness my hand and seal of office on this 27 day of April, 2023.

Dianna McLean
City Clerk

EXHIBIT "A"

ARTICLE VI. WATER AND WASTEWATER IMPACT FEES

DIVISION 1.0 GENERAL PROVISIONS

Section 29-101 Short Title

This Ordinance shall be known and cited as the Water and Wastewater Impact Fees Ordinance.

Section 29-102 Intent

This Ordinance is intended to impose water and wastewater impact fees, as established in this Ordinance, in order to finance public facilities, the demand for which is generated by new development in the designated service area.

Section 29-103 Authority

The City is authorized to enact this Ordinance by Chapter 395 of the Texas Local Government Code, which authorizes home-rule cities, among others, to enact or impose impact fees on land within their corporate boundaries and in their extraterritorial jurisdictions, and on persons with whom they have a water or sewer service contract, as charges or assessments imposed against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to such new development; and by the Taylor City Charter. The provisions of this Ordinance shall not be construed to limit the power of the City to adopt such Ordinance pursuant to any other source of local authority, nor to utilize any other methods or powers otherwise available for accomplishing the purposes set forth herein, either in substitution of or in conjunction with this Ordinance. Guidelines may be developed by resolution or otherwise to implement and administer this Ordinance.

Section 29-104 Definitions

As applied in this Ordinance, the following words and terms shall be used:

(1) Impact Fee Advisory Committee - Advisory committee, appointed by the City Council, consisting of at least five members which are not employees of the City, not less than 40 percent of which shall be representatives of the real estate, development, or building industries, and, if impact fees are to be applied within the extraterritorial jurisdiction of the City, including one member representing the extraterritorial jurisdiction; or consisting of

the Planning and Zoning Commission, including one regular or ad hoc member who is not an employee of the City and which is representative of the real estate, development, or building industry, and, if impact fees are to be applied within the extraterritorial jurisdiction of the City, one representative of the extraterritorial jurisdiction area; which committee is appointed to regularly review and update the capital improvements program in accordance with the requirements of Chapter 395 of the Texas Local Government Code, and its successors.

(2) Assessment - The determination of the amount of the maximum impact fee per service unit which can be imposed on new development pursuant to this Ordinance.

(3) Building Permit - Written permission issued by the City for the construction, repair, alteration or addition to a structure.

(4) Capital Construction Cost of Service - Costs of constructing capital improvements or facility expansions, including and limited to the construction contract price, surveying and engineering fees, land acquisition costs (including land purchases, court awards and costs, attorney's fees, and expert witness fees), and the fees actually paid or contracted to be paid to an independent qualified engineer or financial consultant preparing or updating the capital improvements plan who is not an employee of the City.

(5) Capital Improvements Program (CIP) - Plan which identifies water and wastewater capital improvements or facility expansions pursuant to which impact fees may be assessed.

(6) City - City of Taylor.

(7) City Council (Council) - Governing body of the City of Taylor.

(8) City Manager (Manager) - Chief executive officer of the City, appointed by the Council, or his/her designee.

(9) Comprehensive Plan - The comprehensive long-range plan, adopted by the City Council, which is intended to guide the growth and development of the City which includes analysis, recommendations and proposals for the City regarding such topics as population, economy, housing, transportation, community facilities and land use.

(10) Effective Impact Fee - Amount of impact fee collected per service unit, which may be equal to or less than the maximum impact fees as set forth in Exhibit "C" to this ordinance.

(11) Existing Development - All development within the service area which has a water or wastewater tap on the City's water or sewer system, as of the date of the adoption of this Ordinance.

(12) Facility Expansion - The expansion of the capacity of an existing facility which serves the same function as an otherwise necessary new capital improvement in order that the

existing facility may serve new development. Facility expansion does not include the repair, maintenance, modernization, or expansion of an existing facility to better serve existing development.

(13) Final Subdivision Plat (Final Plat) - The map, drawing or chart on which is provided a subdivider's plan of a subdivision, and which has received final approval by the Planning and Zoning Commission or City Council and which is recorded with the office of the County Clerk.

(14) Growth-Related Costs - Capital construction costs of service related to providing additional service units to new development, either from excess capacity in existing facilities, from facility expansions or from new capital facilities. Growth-related costs do not include:

(a) Construction, acquisition, or expansion of public facilities or assets other than capital improvements or facility expansions identified in the capital improvements plan;

(b) Repair, operation, or maintenance of existing or new capital improvements or facility expansions;

(c) Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental, or regulatory standards;

(d) Upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development;

(e) Administrative and operating costs of the City; or

(f) Principal payments and interest or other finance charges on bonds or other indebtedness, except for such payments for growth-related facilities contained in the capital improvements program.

(15) Impact Fee - Charge or assessment to be imposed by the City upon new development to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to new development. The term includes amortized charges, lump-sum charges, capital recovery fees, contributions in aid of construction, and any other fee that functions as described by this definition. Impact fees do not include dedication of rights-of-way or easements, or construction or dedication of site-related water distribution or wastewater collection facilities, or streets, sidewalks, or curbs if the dedication or construction is required by other valid ordinances of the City Code and is necessitated by and attributable to the new development; lot or acreage fees placed in trust funds for the purpose of reimbursing developers for oversizing or constructing water or sewer mains or lines; or other pro rata fees for reimbursement of water or sewer mains or lines extended by the City.

(16) Land Use Assumptions - Description of the service area and projections of changes in land uses, densities, intensities, and population therein over at least a 10-year period, adopted by the City, as may be amended from time to time, upon which the capital improvement plan is based.

(17) Living Unit Equivalent (LUE) - Basis for establishing equivalency among and within various customer classes, based upon the relationship of the continuous duty flow rate in gallons per minute for a water meter of a given size and type compared to the continuous duty maximum flow rate in gallons per minute for a 5/8" diameter simple water meter, using American Water Works Association C700-C703 standards. For purposes of this ordinance, 5/8" water meters are considered to equal one (1) LUE. LUE's for water meters are shown below.

LUE EQUIVALENCIES FOR VARIOUS TYPES AND SIZES OF WATER METERS

METER TYPE	METER SIZE	CONTINUOUS DUTY MAXIMUM RATE (gpm)	RATIO TO 5/8" METER
SIMPLE	5/8" x 3/4"	10	1.0
SIMPLE	3/4"	15	1.5
SIMPLE	1"	25	2.5
SIMPLE	1-1/2"	50	5.0
SIMPLE	2"	80	8.0
COMPOUND	2"	80	8.0
TURBINE	2"	100	10.0
COMPOUND	3"	160	16.0
TURBINE	3"	240	24.0
COMPOUND	4"	250	25.0
TURBINE	4"	420	42.0
COMPOUND	6"	500	50.0
TURBINE	6"	920	92.0
COMPOUND	8"	800	80.0
TURBINE	8"	1600	160.0
COMPOUND	10"	1150	115.0
TURBINE	10"	2500	250.0
TURBINE	12"	3300	330.0

SOURCE: AWWA Standards C700, C701, C702, C703.

(18) New Development - Subdivision of land; or the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure; or any use or extension of the use of land; any of which increases the number of service units. New development includes the sale of water taps resulting from the conversion of an individual well to the City's water utility and the sale of wastewater taps resulting from the conversion of an individual septic or other individual waste disposal system to the City's wastewater utility.

(19) Offset - The amount of the reduction of an impact fee designed to fairly reflect the value of system-related facilities, pursuant to rules herein established or administrative guidelines, provided and funded by a developer pursuant to the City's subdivision regulations or requirements.

(20) Service Area - Area within the corporate boundaries and within the extraterritorial jurisdiction as defined by the Municipal Annexation Act (Chapter 41, Section 4202, Local Government Code), to be served by the water or wastewater capital improvements or facilities expansions specified in the capital improvements program applicable to the service area. The service area represents the general geographic basis for planning the utility capital improvement programs, used to formulate the fees. The service area is conceptual in nature and does not necessarily represent a definitive commitment for service by the City; the service area boundary also does not necessarily represent limits to service potential or fee assessment.

(21) Service Unit - Standardized measure of consumption, use, generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements or facility expansions expressed in living units equivalent.

(22) Site-related Facility - Improvement or facility which is for the primary use or benefit of a new development and/or which is for the primary purpose of safe and adequate provision of water or wastewater facilities to serve the new development, and which is not included in the capital improvements plan, and for which the developer or property owner is solely responsible under subdivision and other applicable regulations.

(23) System-related Facility - A capital improvement or facility expansion which is designated in the Capital Improvements Plan and which is not a site-related facility. A system-related facility may include a capital improvement which is located offsite, within or on the perimeter of the development site.

(24) Tap Purchase - The filing with the City of a written application for a water or wastewater tap and the acceptance of applicable fees by the City. The term "tap purchase" shall not be applicable to a master water meter or master wastewater connection purchased from the City by a wholesale customer such as a water district, political subdivision of the

State of Texas, or other wholesale utility customer; nor shall it be applicable to a meter purchased for and exclusively dedicated to fire protection.

(25) Wastewater Facility - Improvement for providing wastewater service, including, but not limited to, land or easements, treatment facilities, lift stations, or interceptor mains. Wastewater facility excludes wastewater lines or mains which are constructed by developers, the costs of which are reimbursed from charges paid by subsequent users of the facilities and which are maintained in dedicated trusts. Wastewater facilities also exclude dedication of rights-of-way or easements or construction or dedication of on-site or off-site wastewater collection facilities required by valid ordinances of the City and necessitated by and attributable to the new development.

(26) Wastewater Facility Expansion - Expansion of the capacity of any existing wastewater improvement for the purpose of serving new development, not including the repair, maintenance, modernization or expansion of an existing wastewater facility to serve existing development.

(27) Wastewater Capital Improvements Plan (Wastewater CIP) - Portion of the CIP, as may be amended from time to time, which identifies the wastewater facilities or wastewater facility expansions and their associated growth-related costs which are necessitated by and which are attributable to new development, for a period not to exceed ten (10) years, which are to be financed in whole or in part through the imposition of wastewater impact fees pursuant to this Ordinance.

(28) Water Facility - Improvement for providing water service, including, but not limited to, land or easements, water supply facilities, treatment facilities, pumping facilities, storage facilities, or transmission mains. Water facility excludes water lines or mains which are constructed by developers, the costs of which are reimbursed from charges paid by subsequent users of the facilities and which are maintained in dedicated trusts. Water facilities also exclude dedication of rights-of-way or easements or construction or dedication of on-site or off-site water distribution facilities required by valid ordinances of the City and necessitated by and attributable to the new development.

(29) Water Facility Expansion - Expansion of the capacity of any existing water improvement for the purpose of serving new development, not including the repair, maintenance, modernization or expansion of an existing water facility to serve existing development.

(30) Water Capital Improvements Plan (Water CIP) - Portion of the CIP, as may be amended from time to time, which identifies the water facilities or water facility expansions and their associated growth-related costs which are necessitated by and which are attributable to new development, for a period not to exceed ten (10) years, which are to be financed in whole or in part through the imposition of water impact fees pursuant to this Ordinance.

(31) Wholesale Customer - Water or wastewater customer of the City's utilities which purchases utility service at wholesale rates for resale to their retail customers.

Section 29-105 Applicability of Impact Fees

This Ordinance shall be uniformly applicable to new development which occurs within the water and wastewater service areas. No new development shall be exempt from the assessment of impact fees as defined in this Ordinance.

Section 29-106 Impact Fees as Conditions of Development Approval

No application for new development shall be approved within the City without assessment of impact fees pursuant to this Ordinance, and no water and wastewater tap shall be issued and no building permit shall be issued unless the applicant has paid the impact fees imposed by and calculated herein under.

Section 29-107 Establishment of Water and Wastewater Service Areas

The water and wastewater service areas are established as shown on the Service Area Map which is attached as Exhibit A for this Ordinance. The service areas shall be established consistent with any facility service area established in the CIP for each utility. Additions to the service area may be designated by the City Council consistent with the procedure set forth in Chapter 395 of the Texas Local Government Code and its successors.

Section 29-108 Land Use Assumptions

Land use assumptions used in the development of the impact fees are contained in Exhibit B of this Ordinance. These assumptions may be revised by the City Council according to the procedure set forth in Chapter 395 of the Texas Local Government Code and its successors.

Section 29-109 Service Units

(1) Service units are established in accordance with generally accepted engineering and planning standards.

(2) Service units shall be calculated based on living units equivalent as determined by the size of the water meter(s) for the development; or alternatively, as approved by the City as a result of an engineering report prepared by a qualified professional engineer licensed to perform such professional engineering services in the State of Texas, which demonstrates that the number of LUE's of service for the new development will be different than those indicated by the size of the water meter.

(3) If the City determines that the water pressure in the City's transmission main is significantly higher or lower than standard pressure such that the size of the water meter is

not indicative of actual service demand, the City may adjust the number of LUE's based on a smaller or larger sized meter which more accurately reflects the flow rate and the system pressure conditions.

(4) If a fire demand tap is purchased for a property, the meter size utilized to calculate the number of LUE's shall be the dimension of the portion of the fire demand meter which reflects the meter size which would provide only domestic service to the property. Said reduced meter size shall then be utilized to calculate the number of LUE's.

(a) The meter types used to calculate the number of LUE's shall be either simple or compound meters.

(b) If the fire protection capacity of the fire demand meter is routinely utilized for domestic purposes as evidenced by the registration of consumption recorded on the City's meter-reading and billing systems, the then-owner of the property shall be assessed the then-current fee for the fire protection capacity which has been converted to domestic capacity by its routine usage as domestic capacity.

(c) To avoid the use of fire flow volumes for domestic usage, the owner of any property for which a fire demand meter is purchased shall be required to execute a restrictive covenant on a form approved by the City, which covenant shall acknowledge the right of the City to assess such fees to subsequent owners of the property. Said covenant shall be executed prior to the purchase of the fire demand meter and shall be filed in the deed records of the County.

(d) No fees shall be collected for the purchase of taps, which shall be utilized to provide only fire protection capacity.

(5) Upon wastewater tap purchase for lots for which no water meter has been purchased, service units shall be established by a professional engineer licensed in the State of Texas, shall be reviewed by the Manager and shall be presented to the City Council, which shall designate the appropriate number of service units.

(6) The City Council may revise the service unit designation according to the procedure set forth in Chapter 395 of the Texas Local Government Code and its successors.

Section 29-110 Impact Fees Per Service Unit

(1) The maximum impact fee per service unit for each service area shall be computed by dividing the growth-related capital construction cost of service in the service area identified in the capital improvements plan for that category of capital improvements, by the total number of projected service units anticipated within the service area which are necessitated by and attributable to new development, based on the land use assumptions for that service area, and adjusted by subtracting credits in the form of future rate or tax contributions to water and/or wastewater CIP funding. Maximum impact fees per service unit for each

service area shall be established by category of capital improvements and shall be set forth in Exhibit C to this Ordinance.

(2) Exhibit C may be amended by the City Council according to the procedure set forth in Chapter 395 of the Texas Local Government Code and its successors.

(3) The effective Impact Fees per service unit may be amended from time to time by the City Council through ordinance amendment to any amount less than the maximum fees set forth in Exhibit C to this ordinance.

Section 29-111 Assessment of Impact Fees

(1) The approval of any subdivision of land or of any new development shall include as a condition the assessment of the impact fee applicable to such development. Assessment of the impact fee for any new development shall be made as follows:

(a) For new development which is submitted for approval pursuant to the City's subdivision regulations following the effective date of this Ordinance, assessment shall be at the time of final subdivision plat approval, and shall be the value of the effective impact fee per service unit then in effect, as provided in Exhibit C as set forth in Section 29-110. The City may provide the subdivider with a copy of Exhibit C prior to final subdivision plat approval, but such shall not constitute assessment within the meaning of this Ordinance.

(b) For new development which has received final plat approval prior to the effective date of Ordinance 2023-13, dated April 27, 2023 and for which no replatting is necessary prior to the issuance of a building permit, assessment shall be upon the issuance of a building permit, or if the City lacks authority to issue building permits in the area where the impact fee applies, assessment shall be at the time an application is filed for an individual connection to the City's water or wastewater system; and the fee shall be the value of the effective impact fee per service unit set forth in Exhibit C.

(c) For new development which occurs or is proposed to occur without platting, assessment shall be upon the issuance of a building permit, or if the City lacks authority to issue building permits in the area where the impact fee applies, assessment shall be at the time an application is filed for an individual connection to the City's water or wastewater system; and the fee shall be the value of the effective impact fee per service unit set forth in Exhibit C.

(d) Fees shall not be assessed to property which has previously purchased taps for the property and which desires to exchange those purchased taps for taps which will reflect an equivalent number of LUE's, as determined under Section 29-109. If the exchange of said taps will result in an increase in the number of LUE's the purchaser shall be assessed the effective impact fee in effect at the time of tap exchange, based on the additional LUE's required.

(e) Because fire protection is of critical concern to the community as a whole, water demand related solely to fire protection is not subject to collection of an impact fee. However, if the fire protection capacity of the fire demand meter is routinely utilized for domestic purposes as evidenced by the registration of consumption recorded on the City's meter-reading and billing systems, the current owner of the property shall be assessed the impact fees currently in effect at the time such conversion is established by the City for the fire protection capacity which has been converted to domestic capacity by its routine usage as domestic capacity.

(2) Following assessment of the impact fee, no additional impact fees or increases thereof shall be assessed against that development unless the number of service units increases, as set forth under Section 29-109. Following the lapse or expiration of approval for a plat, a new assessment must be performed at the time a new application for such development is filed.

Section 29-112 Calculation of Impact Fees

(1) Following the request for new development as provided in Section 29-111 of this Ordinance, the City shall compute impact fees due for the new development in the following manner:

(a) The total service units for the new development shall be multiplied by the appropriate per-unit effective fee value determined as set forth in Section 29-110; and

(2) The value of each impact fee due for a new development shall not exceed a value computed by multiplying the effective fee assessed per service unit pursuant to Section 29-110 by the number of service units generated by the development.

Section 29-113 Collection of Impact Fees

(1) No water or wastewater tap shall be made, meter set, or building permit shall be issued until all impact fees have been paid to the City, or until a "notice of impact fee due" is recorded as provided in this Section, except as provided otherwise by contract.

(2) Impact fees shall be paid at the time of the issuance of a building permit, except as provided in Section 29-113(3) through Section 29-113(5).

(3) For land platted outside the corporate boundaries of the City, fees shall be collected at the time an application for connection to the City's water or wastewater system is filed.

(4) If the city lacks authority to issue building permits in the area where the impact fee applies, impact fees shall be collected at the time an application is filed for connection to the political subdivision's water or wastewater system.

(5) For new development converting to the City water utility from an individual water well, or to the City wastewater utility from a septic tank or individual waste disposal system, the

City may allow the fee payer to pay impact fees in the form of a monthly assessment in the same manner as monthly assessments for related tap fees, if such an extended payment program for tap fees is currently in effect, as provided below:

(a) At the request of the applicant, and with the approval of the City Manager, the impact fees for such customers may be paid in increments over a period of not more than two years, with interest computed on the unpaid balance at the statutory rate as set forth in Article 1.03, Title 79, Revised Statutes (Article 5069-1.03, Vernon's Texas Civil Statutes), or any successor statute.

(b) If the applicant chooses this extended payment option, the applicant shall, as a condition of tap sale, sign and file with the City Clerk, and consent to the recordation of, a "notice of impact fee due," which shall be recorded as a lien against the subject property. The City shall release the lien held only upon payment in full of the impact fees and any late penalties and applicable interest.

(c) Late payments shall subject the applicant to a penalty of ten percent of the amount due and additional interest in addition to all other remedies available to the City as lien holder.

(6) The City may, at its sole discretion, enter into contracts to establish a different date of fee collection than those provided in this Section.

(7) The City may attempt to revise any contracts which might exist with wholesale customers, or which in the future may be entered into for wholesale service, in such a manner that impact fees are collected from the wholesale customer according to the number of LUE's attributable to each retail meter for new development within the wholesale customer's service area.

Section 29-114 Offsets Against Impact Fees

(1) The City shall offset the value of any system-related facilities identified on the capital improvement plan, pursuant to rules established in this section, which have been dedicated to and have been received by the City, including the value of rights-of-way or capital improvements constructed pursuant to an agreement with the City, against the value of the impact fee due for that category of capital improvement. All offsets against impact fees shall be subject to the following limitations and shall be granted based on this Ordinance and additional standards promulgated by the City, which may be adopted as administrative guidelines.

(a) No offset shall be given for the dedication or construction of site-related facilities.

(b) The unit costs used to calculate the offsets shall not exceed those assumed for the capital improvements included in the capital improvements plan for the category of facility within the service area for which the impact fee is imposed.

(c) If an offset applicable to a plat has not been completed within ten (10) years from the date of the issuance of the first building permit after the effective date of this ordinance or within such period as may be otherwise designated by contract, such offset shall lapse.

(d) In no event will the City reimburse the property owner or developer for an offset when no impact fees for the new development can be collected pursuant to this Ordinance or for any value exceeding the total impact fees due for the development for that category of capital improvement, unless otherwise agreed to by the City.

(2) An applicant for new development must apply for an offset against impact fees due for the development either at or before the time of plat recordation. The applicant shall file a petition for offsets with the City on a form provided for such purpose. The contents of the petition shall be established by administrative guidelines. The City must provide the applicant, in writing, with a decision on the offset request, including the reasons for the decision. The decision shall specify the maximum value of the offset which may be applied against an impact fee, which value and the date of the determination shall be associated with the plat for the new development.

(3) The available offset associated with the plat shall be applied against an impact fee in the following manner:

(a) Such offset shall be prorated equally among all service units, as calculated in Section 29-109, and remain applicable to such service units, to be applied at time of filing and acceptance of an application for a building permit, against impact fees due.

(b) If the total number of service units used by the City in the original offset calculation described in 29-114(3)(a) is eventually exceeded by the number of total service units realized by the actual development, the City may, at its sole discretion, collect the full impact fee exclusive of any associated offset for the excess service units.

Section 29-115 Establishment of Accounts and Records

(1) The City shall establish separate interest-bearing accounts, in a bank authorized to receive deposits of City funds, for each major category of capital facility for which an impact fee is imposed pursuant to this Ordinance. Interest earned by each account shall be credited to that account and shall be used solely for the purposes specified for funds authorized in Section 29-116.

(2) The City shall establish adequate financial and accounting controls to ensure that impact fees disbursed from the account are utilized solely for the purposes authorized in Section 29-116. Disbursement of funds shall be authorized by the City at such times as are reasonably necessary to carry out the purposes and intent of this Ordinance; provided, however, that any fee paid shall be expended within a reasonable period of time, but not to exceed ten (10) years from the date the fee is deposited into the account.

(3) The City shall maintain and keep adequate financial records for each such account, which shall show the source and disbursement of all revenues, which shall account for all monies received, and which shall ensure that the disbursement of funds from each account shall be used solely and exclusively for the provision of uses specified in the capital improvements program as system-related facilities. The City shall also maintain such records as are necessary to ensure that refunds are appropriately made under the provision in Section 29-118 of this Ordinance, and such other information as may be necessary for the proper implementation of this Ordinance.

Section 29-116 Use of Proceeds of Impact Fee Accounts

(1) The impact fees collected pursuant to this Ordinance may be used to finance or to recoup capital construction costs of service. Impact fees may also be used to retire bonds or to pay the principal sum and interest and other finance costs on bonds, notes or other obligations issued by or on behalf of the City to finance such capital construction costs of service. Impact fees collected pursuant to this Ordinance shall not be used to pay for any of the following expenses:

(a) Construction, acquisition or expansion of capital improvements or assets other than those identified in the associated capital improvements plans;

(b) Repair, operation, or maintenance of existing or new capital improvements or facilities expansions;

(c) Upgrading, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;

(d) Upgrading, expanding or replacing existing capital improvements to provide better service to existing development; provided however, that impact fees may be used to pay the costs of upgrading, expanding or replacing existing capital improvements in order to meet the need for new system capacity generated by new development; or

(e) Administrative and operating costs of the City.

Section 29-117 Appeals

(1) The property owner or applicant for new development may appeal the following decisions to the City Manager or his/her designee:

(a) The applicability of an impact fee to the development;

(b) The basis for fee calculation;

(c) The availability or the value of an offset;

(d) The application of an offset against an impact fee due;

(e) The amount of the refund due, if any.

(2) The burden of proof shall be on the appellant to demonstrate that the value of the fee or the value of the offset was not calculated according to the applicable impact fee schedule or the guidelines established for determining offsets.

(3) The appellant must file a notice of appeal with the City Manager of Taylor within thirty (30) days following the decision. If the notice of appeal is accompanied by a bond or other sufficient surety satisfactory to the City Manager in an amount equal to the original determination of the impact fee due, the development application or tap purchase or building permit application may be processed while the appeal is pending.

Sectio 29-118 Refunds

(1) Any impact fee or portion thereof collected pursuant to this Ordinance which has not been expended within ten (10) years from the date of payment, shall be refunded, upon application, to the record owner of the property at the time the refund is paid, or, if the impact fee was paid by another governmental entity, to such governmental entity, together with interest calculated from the date of collection to the date of refund at the statutory rate as set forth in Article 1.03, Title 79, Revised Statutes (Article 5069-1.03, Vernon's Texas Civil Statutes), or any successor statute.

(2) An impact fee collected pursuant to this Ordinance shall be considered expended if the total expenditures for capital improvements or facilities expansions authorized in Section 29-116 within ten (10) years following the date of payment exceeds the total fees collected for such improvements or expansions during such period.

(3) If a refund is due pursuant to subsections 29-118(1) and 29-118(2), the City shall pro-rate the same by dividing the difference between the amount of expenditures and the amount of the fees collected by the total number of service units assumed within the service area for the period to determine the refund due per service unit. The refund to the record owner or governmental entity shall be calculated by multiplying the refund due per service unit by the number of service units for the development for which the fee was paid, and interest due shall be calculated upon that amount.

(4) Upon the request of an owner of the property on which an impact fee has been paid, the City shall refund such fees if:

(a) Existing service is available and service is denied; or

(b) Service was not available when the fee was collected and the City has failed to commence construction of facilities to provide service within two years of fee payment; or

(c) Service was not available when the fee was collected and has not subsequently been made available within a reasonable period of time considering the type of capital improvement or facility expansion to be constructed, but in any event later than five years from the date of fee payment.

(5) The City shall refund an appropriate proportion of impact fee payments in the event that a previously purchased unused water meter is replaced with a smaller meter, based on the LUE differential of the two meter sizes and the per-LUE fee at the time of the original fee payment, less an administrative charge of fifty dollars ($50.00).

(6) Petition for refunds shall be submitted to the City on a form provided by the City for such purpose. Within one month of the date of receipt of a petition for refund, the City must provide the petitioner, in writing, with a decision on the refund request, including the reasons for the decision. If a refund is due to the petitioner, the City Manager shall cause a refund payment be made to the petitioner.

Sectio 29-119 Updates to Plan and Revision of Fees

The City shall review the land use assumptions and capital improvements plan for water and wastewater facilities at least every five years, the first five-year period commencing from the date of adoption of the capital improvements plan referenced herein. The City Council shall accordingly then make a determination of whether changes to the land use assumptions, capital improvements plan or impact fees are needed and shall, in accordance with the procedures set forth in Chapter 395 of the Texas Local Government Code, or any successor statute, either update the fees or make a determination that no update is necessary.

Section 29-120 Functions of Impact Fee Advisory Committee

(1) The functions of the Impact Fee Advisory Committee are those set forth in Chapter 395 of the Texas Local Government Code, or any successor statute, and shall include the following:

(a) Advise and assist the City in adopting land use assumptions;

(b) Review the capital improvements plan regarding water and wastewater capital improvements and file written comments thereon;

(c) Monitor and evaluate implementation of the capital improvements program;

(d) Advise the City of the need to update or revise the land use assumptions, capital improvements program and impact fees; and

(e) File semiannual reports evaluating the progress of the City in achieving the capital improvements plans and identifying any problems in implementing the plans or administering the impact fees, and any perceived inequities in administration of the fee.

(2) The City shall make available to the Impact Fee Advisory Committee any professional reports prepared in the development or implementation of the capital improvements plan.

(3) The Council shall adopt procedural rules for the committee to follow in carrying out its duties.

Section 29-121 Agreement for Capital Improvements

The City Council may approve the owner of a new development to construct or finance some of the public improvements identified in the CIP. In the case of such approval, the property owner must enter into an agreement with the City prior to fee collection. The agreement shall be on a form approved by the City, and shall establish the estimated cost of improvement, the schedule for initiation and completion of the improvement, a requirement that the improvement shall be completed to City standards, and any other terms and conditions the City deems necessary. The City Manager or his/her designee shall review the improvement plan, verify costs and time schedules, determine if the improvement is contained in the CIP, and determine the amount of the applicable offset for such improvement to be applied to the otherwise applicable impact fee before submitting the proposed agreement to the Council for approval.

Section 29-122 Use of Other Financing Mechanisms

(1) The City may finance water and wastewater capital improvements or facilities expansions designated in the capital improvements plan through the use of operating cash transfers, through the issuance of bonds, through the formation of public improvement districts or other assessment districts, or through any other authorized mechanism, in such manner and subject to such limitations as may be provided by law, in addition to the use of impact fees.

(2) Except as herein otherwise provided, the assessment and collection of an impact fee shall be additional and supplemental to, and not in substitution of, any other tax, fee, charge or assessment which is lawfully imposed on and due against the property.

Section 29-123 Impact Fees as Additional and Supplemental Regulation

(1) Impact fees established by this Ordinance are additional and supplemental to, and not in substitution of, any other requirements imposed by the City on the development of land or the issuance of building permits or the sale of water or wastewater taps or the issuance of certificates of occupancy. Such fees are intended to be consistent with and to further the policies of City's Comprehensive Plan, capital improvements plan, zoning ordinance, subdivision regulations and other City policies, ordinances and resolutions by which the

City seeks to ensure the provision of adequate public facilities in conjunction with the development of land.

(2) This Ordinance shall not affect, in any manner, the permissible use of property, density of development, design, and improvement standards and requirements, or any other aspect of the development of land or provision of public improvements subject to the zoning and subdivision regulations or other regulations of the City, which shall be operative and remain in full force and effect without limitation with respect to all such development.

Section 29-124 Relief Procedures

Any person who has paid an impact fee or an owner of land upon which an impact fee has been paid may petition the City Manager to determine whether any duty required by this ordinance has not been performed within the time so prescribed. The petition shall be in writing and shall state the nature of the unperformed duty and request that the act be performed within sixty (60) days of the request. If the Manager determines that the duty is required pursuant to the ordinance and is late in being performed, it shall cause the duty to commence within sixty (60) days of the date of the request and to continue until completion.

Section 29-125 Reserved

Sections 29-126-29-135 Reserved

DIVISION 2. WATER FACILITIES IMPACT FEES

Section 29-136 Water Service Area

There is hereby established a water service area as depicted on Exhibit A, attached hereto and incorporated herein by reference. The boundaries of the water service area may be amended from time to time, and new water service areas may be delineated, pursuant to the procedures in Section 5.8.7.

Section 29-137 Water Improvements Plan

The Water Improvements Plan for the City is hereby adopted as Exhibit D attached hereto and incorporated by reference herein. The Water Improvements Plan may be amended from time to time, pursuant to the procedures set forth in Chapter 395 of the Texas Local Government Code and its successors.

Section 29-138 Water Impact Fees

The maximum impact fee values per service unit for water facilities are hereby adopted and incorporated in Exhibit C attached hereto and made a part hereof by reference. The impact fee values per service unit for water facilities may be amended from time to time, pursuant to the procedures in Section 29-110.

Sections 29-139—29-150 Reserved

DIVISION 3. WASTEWATER FACILITIES IMPACT FEES

Section 29-151 Wastewater Service Area

There is hereby established a wastewater service area as depicted on Exhibit A, attached hereto and incorporated herein by reference. The boundaries of the wastewater service area may be amended from time to time, and new wastewater service areas may be delineated, pursuant to the procedures in Section 29-107.

Section 29-152 Wastewater Improvements Plan

The Wastewater Improvements Plan for the City is hereby adopted as Exhibit E attached hereto and incorporated by reference herein. The Wastewater Improvements Plan may be amended from time to time, pursuant to the procedures set forth in Chapter 395 of the Texas Local Government Code and its successors.

Section 29-153 Wastewater Impact Fees

The maximum impact fee values per service unit for wastewater facilities are hereby adopted and incorporated in Exhibit C attached hereto and made a part hereof by reference. The impact fee values per service unit for wastewater facilities may be amended from time to time, pursuant to the procedures in Section 29-110.

EXHIBIT A: Service Area Map
EXHIBIT B: Land Use Assumptions
EXHIBIT C: Maximum and Effective Impact Fees
EXHIBIT D: Water Improvements Plan
EXHIBIT E: Wastewater Improvements Plan

EXHIBIT A
SERVICE AREA MAP



EXHIBIT B
LAND USE ASSUMPTIONS

Current and Projected Land Use

Item	Current		Future (Including ETJ)	
	Acres	%	Acres	%
Residential	1,513	3.5%	2,204	5.1%
Commercial/Industrial	1,656	3.8%	2,413	5.5%
Mixed Use	0	0.0%	50	0.1%
Undeveloped/Not Served	40,318	92.7%	38,820	89.3%
Total Land Use Acreage	**43,478**	**100%**	**43,487**	**100%**
Source: Williamson County CAD (Current); Envision Taylor Comprehensive Plan (Future)				

EXHIBIT C
MAXIMUM AND EFFECTIVE IMPACT FEES

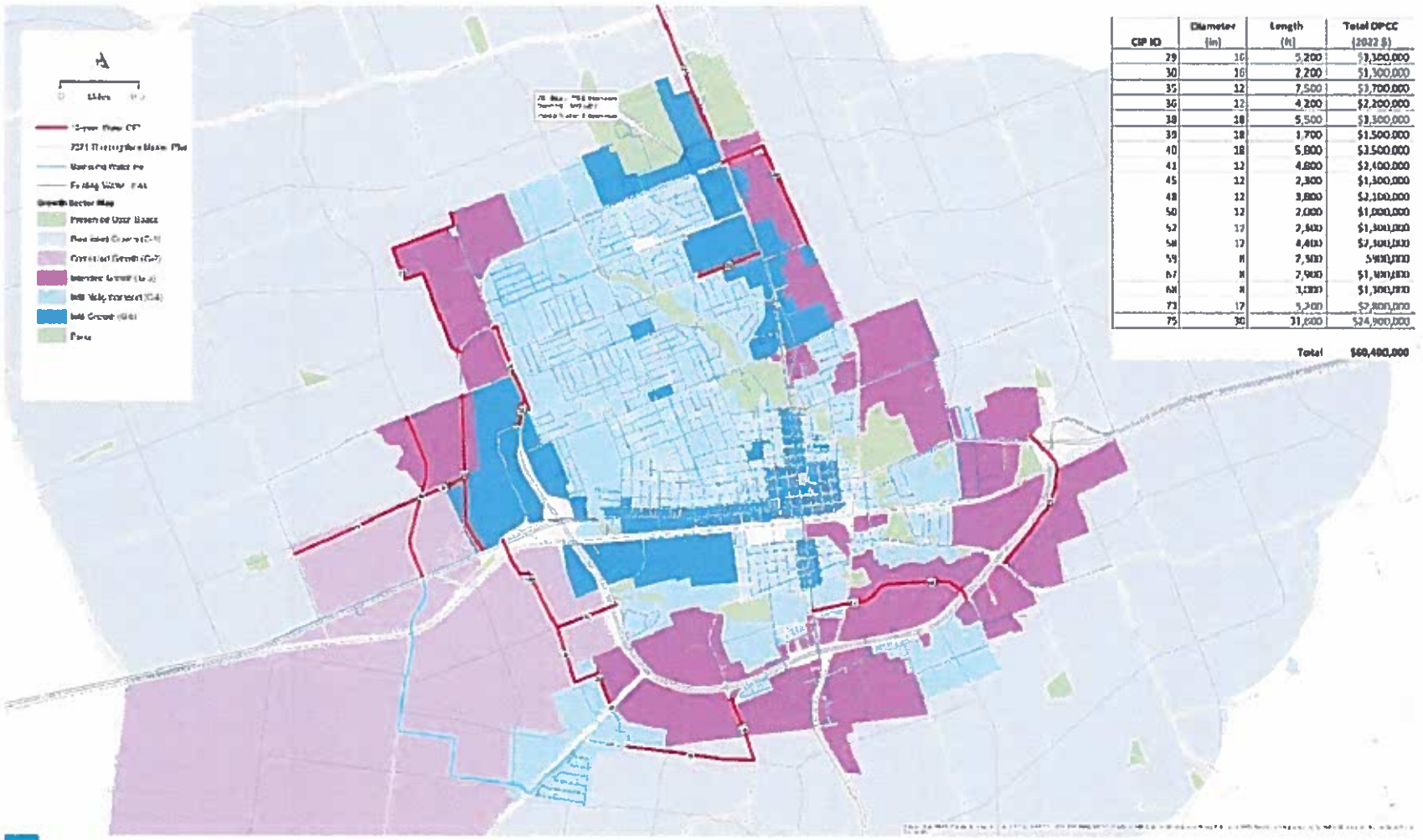
MAXIMUM AND EFFECTIVE IMPACT FEES FOR VARIOUS WATER METER SIZES

			Maximum Impact Fees			Effective (Collected) Impact Fees		
Meter Type	Meter Size	Multiplier	Water	Sewer	Combined	Water	Sewer	Combined
Simple	5/8" x 3/4"	1.000	$ 2,919	$ 2,799	$ 5,718	$ 2,919	$ 2,799	$ 5,718
Simple	3/4"	1.500	$ 4,378	$ 4,199	$ 8,577	$ 4,378	$ 4,199	$ 8,577
Simple	1"	2.500	$ 7,297	$ 6,998	$ 14,295	$ 7,297	$ 6,998	$ 14,295
Simple	1 1/2"	5.000	$ 14,595	$ 13,995	$ 28,590	$ 14,595	$ 13,995	$ 28,590
Simple	2"	8.000	$ 23,352	$ 22,392	$ 45,744	$ 23,352	$ 22,392	$ 45,744
Compound	2"	8.000	$ 23,352	$ 22,392	$ 45,744	$ 23,352	$ 22,392	$ 45,744
Turbine	2"	10.000	$ 29,189	$ 27,990	$ 57,180	$ 29,189	$ 27,990	$ 57,180
Compound	3"	16.000	$ 46,703	$ 44,784	$ 91,488	$ 46,703	$ 44,784	$ 91,488
Turbine	3"	24.000	$ 70,055	$ 67,177	$ 137,231	$ 70,055	$ 67,177	$ 137,231
Compound	4"	25.000	$ 72,974	$ 69,976	$ 142,949	$ 72,974	$ 69,976	$ 142,949
Turbine	4"	42.000	$ 122,596	$ 117,559	$ 240,155	$ 122,596	$ 117,559	$ 240,155
Compound	6"	50.000	$ 145,947	$ 139,951	$ 285,899	$ 145,947	$ 139,951	$ 285,899
Turbine	6"	92.000	$ 268,543	$ 257,511	$ 526,054	$ 268,543	$ 257,511	$ 526,054
Compound	8"	80.000	$ 233,516	$ 223,922	$ 457,438	$ 233,516	$ 223,922	$ 457,438
Turbine	8"	160.000	$ 467,031	$ 447,845	$ 914,876	$ 467,031	$ 447,845	$ 914,876
Compound	10"	115.000	$ 335,679	$ 321,888	$ 657,567	$ 335,679	$ 321,888	$ 657,567
Turbine	10"	250.000	$ 729,736	$ 699,757	$ 1,429,493	$ 729,736	$ 699,757	$ 1,429,493
Turbine	12"	330.000	$ 963,252	$ 923,680	$ 1,886,931	$ 963,252	$ 923,680	$ 1,886,931

EXHIBIT D
WATER IMPROVEMENTS PLAN

WATER IMPROVEMENTS PLAN (10-Year)

Project Name or ID #	Project Type	Estimated Project Cost
29	Water Transmission	$ 3,300,000
30	Water Transmission	$ 1,300,000
35	Water Transmission	$ 3,700,000
36	Water Transmission	$ 2,200,000
38	Water Transmission	$ 3,300,000
39	Water Transmission	$ 1,500,000
40	Water Transmission	$ 3,500,000
41	Water Transmission	$ 2,400,000
45	Water Transmission	$ 1,300,000
48	Water Transmission	$ 2,100,000
50	Water Transmission	$ 1,000,000
52	Water Transmission	$ 1,300,000
58	Water Transmission	$ 2,300,000
59	Water Transmission	$ 900,000
67	Water Transmission	$ 1,300,000
68	Water Transmission	$ 1,300,000
73	Water Transmission	$ 2,800,000
North PS Expansion	Water Pumping	$ 2,124,650
North PS 1 MGD Storage Tank	Ground Storage	$ 3,000,000
Parallel BRA Supply Pipeline	Water Supply	$ 24,900,000

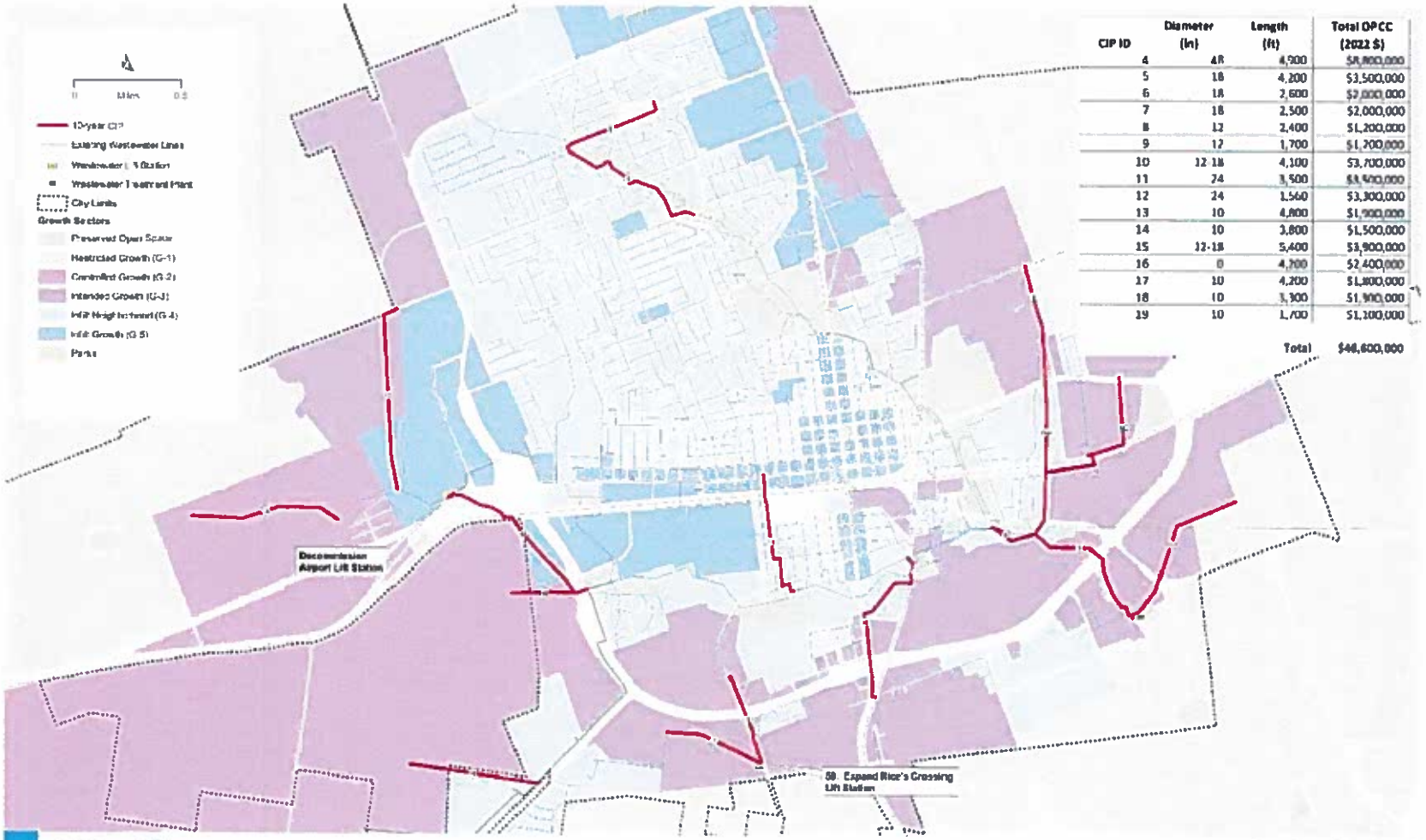


CIP ID	Diameter (in)	Length (ft)	Total OPCC (2022 $)
29	16	5,200	$3,300,000
30	16	2,200	$1,300,000
35	12	7,500	$3,700,000
36	12	4,200	$2,200,000
38	18	5,500	$3,300,000
39	18	1,700	$1,500,000
40	18	5,800	$3,500,000
41	12	4,800	$2,400,000
45	12	2,300	$1,300,000
48	12	3,800	$2,100,000
50	12	2,000	$1,000,000
52	12	2,400	$1,300,000
58	12	4,400	$2,500,000
59	8	2,900	$900,000
67	8	2,900	$1,100,000
68	8	2,900	$1,100,000
73	12	5,200	$2,800,000
75	30	31,000	$24,900,000
		Total	$60,400,000

EXHIBIT E
WASTEWATER IMPROVEMENTS PLAN

SEWER IMPROVEMENTS PLAN (10-Year)

Project Name or ID #	Project Type	Estimated Project Cost
4	Interceptor	$ 8,800,000
5	Interceptor	$ 3,500,000
6	Interceptor	$ 2,000,000
7	Interceptor	$ 2,000,000
8	Interceptor	$ 1,200,000
9	Interceptor	$ 1,200,000
10	Interceptor	$ 3,700,000
11	Interceptor	$ 3,500,000
12	Interceptor	$ 5,900,000
13	Interceptor	$ 1,900,000
14	Interceptor	$ 1,500,000
15	Interceptor	$ 3,900,000
16	Interceptor	$ 2,400,000
17	Interceptor	$ 1,800,000
18	Interceptor	$ 1,300,000
19	Interceptor	$ 1,100,000
Rice's Crossing Lift Station	Wastewater Pumping	$ 3,500,000



CIP ID	Diameter (in)	Length (ft)	Total OPCC (2022 $)
4	4R	4,900	$4,900,000
5	18	4,200	$3,500,000
6	18	2,600	$2,000,000
7	18	2,500	$2,000,000
8	12	2,400	$1,200,000
9	12	1,700	$1,700,000
10	12-18	4,100	$3,700,000
11	24	3,500	$4,900,000
12	24	1,560	$3,300,000
13	10	4,800	$1,900,000
14	10	3,800	$1,500,000
15	12-18	5,400	$3,900,000
16	8	4,700	$2,400,000
17	10	4,200	$1,800,000
18	10	3,300	$1,900,000
19	10	1,700	$1,100,000
		Total	$46,600,000

10-YEAR WASTEWATER SYSTEM CIP
SEPTEMBER 2022