



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

August 23, 2024

Nikki Alvarez-Sowles, Esq.  
Pasco County Clerk and Comptroller  
The East Pasco Governmental Center  
14236 6<sup>th</sup> Street, Suite 201  
Dade City, Florida 33523

Dear Nikki Alvarez-Sowles:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Pasco County Ordinance No. 24-37, which was filed in this office on August 23, 2024.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

BOARD OF COUNTY COMMISSIONERS

ORDINANCE NO.

24-37

**AN ORDINANCE BY THE PASCO COUNTY BOARD OF COUNTY COMMISSIONERS AMENDING THE PASCO COUNTY LAND DEVELOPMENT CODE; PROVIDING FOR AMENDMENTS TO SECTION 1302.3, SCHOOL IMPACT FEES, TO MAKE SUCH SECTION CONSISTENT WITH THE 2024 SCHOOL IMPACT FEE STUDY AND TO ADOPT SUCH STUDY; TO INCREASE THE AMOUNT OF SCHOOL IMPACT FEES; PROVIDING FOR ADDITIONAL AMENDMENTS AS NECESSARY TO ENSURE INTERNAL CONSISTENCY; PROVIDING FOR APPLICABILITY, REPEALER, SEVERABILITY, INCLUSION INTO THE LAND DEVELOPMENT CODE, MODIFICATION AND AN EFFECTIVE DATE**

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**WHEREAS**, the Board of County Commissioners of Pasco County, Florida, is authorized under Chapters 125 and 163 Florida Statutes, to enact zoning and other land development regulations to protect the health, safety and welfare of the citizens of Pasco County; and

**WHEREAS**, Sections 163.3201, 163.3202, 163.3211 and 163.3213, Florida Statutes, empowers and requires the Board of County Commissioners of Pasco County, Florida, to implement adopted Comprehensive Plans by the adoption of appropriate land development regulations and specifies the scope, content and administrative review procedures for said regulations; and

**WHEREAS**, Section 163.3202, Florida Statutes, provides that certain specified and mandated regulations are to be combined and compiled into a single land development code for the jurisdiction; and

**WHEREAS**, in 2001, in response to a request from the District School Board of Pasco County ("School Board"), the County adopted Ordinance No. 01-06, the School Impact Fee Ordinance, codified in the Pasco County Code of Ordinances in Chapter 78, Article II, which required new residential construction to contribute its fair share of the cost of public school facilities necessitated by such new residential construction by the payment of school impact fees ("School Impact Fees"); and

**WHEREAS**, in 2005 the School Board adopted a School Impact Fee Update Report, and the County amended the School Impact Fee Ordinance to increase the School Impact Fees based on the 2005 School Impact Fee Update Report; and

**WHEREAS**, on January 1, 2012, the County codified the School Impact Fee Ordinance and the collection of School Impact Fees into Sections 1302.1, 1302.3 and Appendix A of the Pasco County Land Development Code ("School Impact Fee Regulations"); and

**WHEREAS**, in 2017 the School Board adopted a School Impact Fee Update Report, and the County amended the School Impact Fee Regulations to increase the School Impact Fee based on the 2017 School Impact Fee Update Report; and

**WHEREAS**, as reflected in a 2024 School Impact Fee Update Report prepared and adopted by the School Board ("2024 School Impact Fee Study"), the costs associated with providing public school facilities continue to increase, and the School Board has requested that the County adopt amendments to the School Impact Fee Regulations increasing the amount of School Impact Fees, subject to the limitations in Sections 163.31801(6)(c) and (d), Florida Statutes; and

**WHEREAS**, the Board of County Commissioners intends to modify the School Impact Regulations to (a) increase the amount of School Impact Fees, subject to the limitations in Sections 163.31801(6)(c) and (d), Florida Statutes; (b) modify the School Impact Fee Regulations to be consistent with the 2024 School Impact Fee Study and adopt such Study; and (c) make other amendments to the School Impact Fee Regulations to ensure internal consistency (collectively, the "School Impact Fee Amendments"); and

**WHEREAS**, the Board of County Commissioners finds the School Impact Fee Amendments and 2024 School Impact Fee Study to be consistent with the requirements of Section 163.31801, Florida Statutes (the Florida Impact Fee Act), and state and federal law; and

**WHEREAS**, the Board of County Commissioners finds the School Impact Fee Amendments to be consistent with the Pasco County Comprehensive Plan.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Pasco County, Florida, that the School Impact Fee Amendments are adopted as follows:

### **SECTION 1. Authority.**

This ordinance is enacted pursuant to Chapters 125 and 163, Florida Statutes (2024) and under the home rule powers of the County.

### **SECTION 2. Legislative Findings of Fact.**

The foregoing Whereas clauses, incorporated herein, are true and correct.

### **SECTION 3. Amendments to School Impact Fee Regulations**

Section 1302.3 of the Pasco County Land Development Code, School Impact Fees, is hereby amended as reflected in Exhibit "A" attached hereto and incorporated herein by reference.

**SECTION 4. Applicability.** This ordinance shall be applicable within all of incorporated and unincorporated Pasco County. The School Board and County have entered into an intergovernmental agreement with the incorporated municipalities of Pasco County addressing the respective responsibilities of each entity for implementation of this ordinance.

**SECTION 5. Repealer.** All existing ordinances in conflict with this ordinance are hereby repealed, but only to the extent such existing ordinances are in conflict with this ordinance.

### **SECTION 6. Severability.**

It is declared to be the intent of the Board of County Commissioners of Pasco County, Florida, that if any section, subsection, sentence, clause, or provision of this ordinance shall be declared invalid, the remainder of this ordinance shall be construed as not having contained said section, subsection, sentence, clause, or provisions and shall not be affected by such holding.

**SECTION 7. Inclusion into Land Development Code.** The provisions of this ordinance shall be codified into the Pasco County Land Development Code, and may be re-numbered or re-lettered to ensure consistency with the remainder of the Land Development Code.

**SECTION 8. Modification.** The provisions of this ordinance may be modified by the Board of County Commissioners based on input received from interested parties before or during the public hearings for this ordinance, provided that such modifications do not change the general purpose of this ordinance.

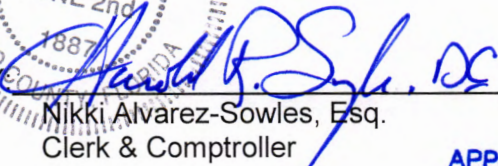
**SECTION 9. Effective Date.**

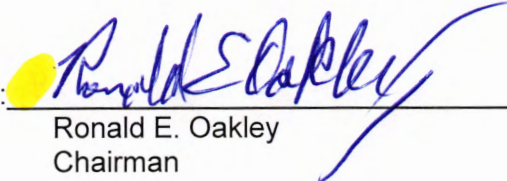
A certified copy of this ordinance shall be filed with the Florida Department of State by the Clerk to the Board within ten (10) days after adoption, and this ordinance shall take effect on January 1, 2025.

ADOPTED with a quorum present and voting this 21<sup>st</sup> day of August, 2024

BOARD OF COUNTY COMMISSIONERS  
OF PASCO COUNTY, FLORIDA



BY:   
Nikki Alvarez-Sowles, Esq.  
Clerk & Comptroller

BY:   
Ronald E. Oakley  
Chairman

APPROVED  
IN SESSION  
AUG 21 2024  
PASCO COUNTY  
BCC

## **CHAPTER 1300. CONCURRENCY AND IMPACT FEES**

### **SECTION 1302. IMPACT FEES**

#### **1302.3. School Impact Fees**

##### **A. Intent and Purpose**

1. To provide school facilities, school sites and school buses that are adequate for the needs of residential growth, which is in the general welfare of all residents of the County and constitutes a public purpose.
2. To establish uniform school impact fees throughout the County and the procedures for the imposition, calculation, collection, administration, and expenditure of school impact fees.
3. To facilitate the implementation of the Goals, Objectives, and Policies of the Comprehensive Plan relating to ensuring that new residential construction contributes its fair share towards the costs of school facilities, school sites and school buses necessitated by such new residential construction.
4. To ensure that new residential construction is reasonably benefitted by the provision of the public school facilities, school sites and school buses provided with the proceeds of school impact fees.
5. That the implementation of a school impact fee to require future growth to contribute its fair share of the cost of growth necessitated capital expenditures to the school system is necessary and reasonably related to the public health, safety, and welfare of the people of the County.
6. That providing school facilities, school sites and school buses which are adequate for the needs of growth is in the general welfare of all residents of the County and constitutes a public purpose.

##### **B. School Impact Fee Study and Modifications**

The Board of County Commissioners (BCC) has adopted and incorporates by reference the School Impact Fee Study by TischlerBise, entitled School Impact Fee Update, dated June 30, 2024 ("2024 Study"), but has elected to adopt single family school impact fees at rates that are approximately 91% of the amounts of the 2024 Study , and has elected to phase in the adopted school impact fee increase over a four year period, to ensure the school impact fee increase falls within the limits of Sections 163.31801(6)(c) and (d), Florida Statutes. Except for the phase in of the adopted fees, the school impact fee shall not be updated in a manner that would result in an increased school impact fee for period of four (4) years after the effective date of the 2024 school impact fee increase (January 1, 2025).

C. Imposition

1. School impact fees shall be imposed on new residential construction within all of the County not otherwise exempted in this section or waived by general or special law. For purposes of this section, the entire County shall be considered one (1) school impact fee district.
2. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted before January 1, 2025, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                  |
|--------------------------------|------------------|
| School Site (Land)             | \$402.00         |
| School Facilities              | \$7673.00        |
| School Buses                   | \$253.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$8328.00</b> |
| <b>Single-Family Attached</b>  |                  |
| School Site (Land)             | \$160.00         |
| School Facilities              | \$3092.00        |
| School Buses                   | \$101.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$3353.00</b> |
| <b>Mobile Home</b>             |                  |
| School Site (Land)             | \$244.00         |
| School Facilities              | \$4717.00        |
| School Buses                   | \$153.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$5114.00</b> |
| <b>Multiple Family</b>         |                  |
| School Site (Land)             | \$233.00         |
| School Facilities              | \$4504.00        |
| School Buses                   | \$147.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$4884.00</b> |

3. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2025, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                  |
|--------------------------------|------------------|
| School Site (Land)             | \$336.00         |
| School Facilities              | \$8821.00        |
| School Buses                   | \$171.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$9328.00</b> |
| <b>Mobile Home</b>             |                  |
| School Site (Land)             | \$197.00         |
| School Facilities              | \$5157.75        |
| School Buses                   | \$100.00         |

|                                |                  |
|--------------------------------|------------------|
| <b>Total Per Dwelling Unit</b> | <b>\$5454.75</b> |
| <b>Multiple Family</b>         |                  |
| School Site (Land)             | \$190.00         |
| School Facilities              | \$4974.25        |
| School Buses                   | \$96.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$5260.25</b> |

4. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2026, the school impact fee amounts shall be as follows:

|                                |                   |
|--------------------------------|-------------------|
| <b>Single-Family Detached</b>  |                   |
| School Site (Land)             | \$372.00          |
| School Facilities              | \$9767.00         |
| School Buses                   | \$189.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$10328.00</b> |
| <b>Mobile Home</b>             |                   |
| School Site (Land)             | \$209.00          |
| School Facilities              | \$5480.50         |
| School Buses                   | \$106.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$5795.50</b>  |
| <b>Multiple Family</b>         |                   |
| School Site (Land)             | \$204.00          |
| School Facilities              | \$5329.50         |
| School Buses                   | \$103.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$5636.50</b>  |

5. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2027, the school impact fee amounts shall be as follows:

|                                |                   |
|--------------------------------|-------------------|
| <b>Single-Family Detached</b>  |                   |
| School Site (Land)             | \$408.00          |
| School Facilities              | \$10713.00        |
| School Buses                   | \$207.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$11328.00</b> |
| <b>Mobile Home</b>             |                   |
| School Site (Land)             | \$221.00          |
| School Facilities              | \$5803.25         |
| School Buses                   | \$112.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$6136.25</b>  |
| <b>Multiple Family</b>         |                   |
| School Site (Land)             | \$217.00          |
| School Facilities              | \$5685.75         |
| School Buses                   | \$110.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$6012.75</b>  |



6. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2028, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                   |
|--------------------------------|-------------------|
| School Site (Land)             | \$444.00          |
| School Facilities              | \$11658.00        |
| School Buses                   | \$226.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$12328.00</b> |
| <b>Mobile Home</b>             |                   |
| School Site (Land)             | \$233.00          |
| School Facilities              | \$6126.00         |
| School Buses                   | \$118.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$6477.00</b>  |
| <b>Multiple Family</b>         |                   |
| School Site (Land)             | \$230.00          |
| School Facilities              | \$6042.00         |
| School Buses                   | \$117.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$6389.00</b>  |

7. The school impact fee shall be determined at the time a completed application for a Building Permit or Mobile Home Tie-Down Permit for new residential construction is submitted.
8. Exemptions or Partial Exemptions: An exemption or partial exemption must be claimed by the applicant or it shall be waived. Payment of the school impact fee shall not apply, or shall be reduced, in the following situations if the applicant clearly demonstrates with competent substantial evidence to the County Administrator or designee, or city official where applicable, one (1) of the following:
- Other uses. No school impact fee shall be imposed on a non-residential structure, which cannot result in an increase in the demand for school facilities.
  - Alterations or expansions. No school impact fee shall be imposed for alterations or expansions of a dwelling unit. However, where an alteration or expansion will create an additional dwelling unit; e.g., a single-family detached house altered to create two (2) or more apartments, a school impact fee equivalent to the difference between the school impact fee amount for the existing use and the new use shall be due for each additional dwelling unit pursuant to the school impact fee schedule in place at the time of the change in circumstances.

- c. Accessory buildings. No school impact fee shall be imposed for construction of accessory buildings or structures that cannot create additional dwelling units.
- d. Replacement of dwelling unit. No school impact fee shall be imposed for the replacement of a dwelling unit, in whole or in part, as long as the owner can demonstrate that the same use existed as of February 27, 2001, or that the appropriate school impact fee has been paid. However, where a replacement will create a greater student demand generator, as defined in the School Impact Fee Study; e.g., a mobile home replaced by a single-family house, a school impact fee equivalent to the difference shall be due for the resulting dwelling unit pursuant to the school impact fee schedule in place at the time of the change in circumstances.
- e. Mobile homes. No school impact fee shall be imposed for the issuance of a Tie-Down Permit for a mobile home where the applicant is able to demonstrate to the County Administrator or city official where applicable, that a school impact fee has previously been paid for the lot upon which the mobile home is to be situated.
- f. Age Restricted Communities. Communities and subdivisions that provide housing for persons who are fifty-five (55) years of age and older and that comply with this Code, Section 1302.1.D, are exempt from the payment of school impact fees.
- g. Affordable Housing Exemption. No school impact fee shall be imposed for a dwelling unit that is affordable to a family with a median income that does not exceed eighty (80) percent of the median income for the Tampa-St. Petersburg-Clearwater standard metropolitan statistical area. To qualify for the Affordable Housing Exemption, the dwelling unit, or the larger planned development that includes the dwelling unit, or the multiple family building, as applicable, must be designated as affordable by the County Administrator or designee consistent with the foregoing definition and applicable Federal, State, and local income and expense criteria for affordable housing and must be sold or leased to a family that satisfies the foregoing income criteria, as determined by the County Administrator or designee. The County shall impose deed restrictions, mortgage requirements, and/or liens that ensure that any dwelling unit or multiple-family building that is awarded the Affordable Housing Exemption remains affordable. The owner of any dwelling unit or multiple family building that was awarded the Affordable Housing Exemption that resells or leases such dwelling unit at a price that is no longer affordable or resells or leases such dwelling unit to a family that does not satisfy the foregoing

income criteria, as determined by the County Administrator or designee consistent with the foregoing definition, shall be required to pay to the County the entire school impact fee that was exempted, which shall be calculated based on the fee in place at the time the violation occurs. Failure to pay such fee shall be considered a violation of this section which shall make the owner subject to the County enforcement provisions of this section, in addition to any other remedies of the County as set forth in the County imposed deed restrictions, mortgage requirements, and/or liens. Notwithstanding the foregoing, a person shall not be eligible for the Affordable Housing Exemption if that person has invoked the land use/zoning preemption or mandatory property tax exemption in the Live Local Act (Section 125.01055(7) or Section 196.1978(3), Florida Statutes).

- h. Moderate Income Affordable Housing Partial Exemption. A dwelling unit that is affordable to a family with a median income that is between eighty (80) percent and one hundred and twenty (120) percent of the median income for the Tampa-St. Petersburg-Clearwater standard metropolitan statistical area shall be exempt from seventy-five (75) percent of the applicable school impact fee set forth in Section 1302.3.C. (i.e. is required to pay twenty-five (25) percent of such fee). To qualify for the Moderate Income Affordable Housing Partial Exemption, the dwelling unit, or the larger planned development that includes the dwelling unit, or the multiple family building, as applicable, must be designated as affordable by the County Administrator or designee consistent with the foregoing definition and applicable Federal, State, and local income and expense criteria for affordable housing, must be constructed by a registered non-profit, and be sold or leased to a family that satisfies the foregoing income criteria, as determined by the County Administrator or designee. The County shall impose deed restrictions, mortgage requirements, and/or liens that ensure that any dwelling unit or multiple-family building that is awarded the Moderate Income Affordable Housing Partial Exemption remains affordable. The owner of any dwelling unit or multiple family building that was awarded the Moderate Income Affordable Housing Partial Exemption that resells or leases such dwelling unit at a price that is no longer affordable or resells or leases such dwelling unit to a family that does not satisfy the foregoing income criteria, as determined by the County Administrator or designee consistent with the foregoing definition, shall be required to pay to the County the amount of the Moderate Income Affordable Housing Partial Exemption (i.e. seventy-five (75) percent of the applicable school impact fee), which shall be calculated based on the fee in place at the time the violation occurs. Failure to pay such amount shall be considered a violation of this section which shall make the

owner subject to the County enforcement provisions of this section, in addition to any other remedies of the County as set forth in the County imposed deed restrictions, mortgage requirements, and/or liens. Notwithstanding the foregoing, a person shall not be eligible for the Moderate Income Affordable Housing Partial Exemption if that person has invoked the land use/zoning preemption or mandatory property tax exemption in the Live Local Act (Section 125.01055(7) or Section 196.1978(3), Florida Statutes).

9. Multiple Family Rate. For purposes of the school impact fee rates in effect on or after January 1, 2025, the Multiple Family Rate shall apply to the following product types: (i) vertical or horizontal apartments, (ii) vertical condominiums, (iii) attached dwelling units, such as townhomes and duplexes, and (iv) accessory dwellings units.
10. Credits/Surcharges. Starting on January 1, 2025, for purposes of calculating school impact fee credits for land donations, and for purposes of calculating the school impact fee surcharges in Connected City and the Villages of Pasadena Hills, the applicable land impact fee shall be the rates that take effect on January 1, 2028, regardless of the date that the credit was applied for or issued, and regardless of the date after December 31, 2024 that a building permit is applied for in Connected City or the Villages of Pasadena Hills. The dollar amount of any previously issued school land impact fee credits shall be automatically increased by ten percent (10%) on January 1, 2025, to account for the difference between the single family land impact fee in effect on December 31, 2024, and the single family land impact fee in effect on January 1, 2028, and to comply with Section 163.31801(7), Florida Statutes.
11. Alternative form of payment. Nothing herein precludes the cities, the County, or the School Board from subsidizing on a case-by-case basis, from non-impact fee revenues, the school impact fee on behalf of any applicant, including specifically redevelopment lots in the County's Harbors West Market Area.
12. Any new residential construction which is determined to be exempt from the payment of school impact fees but which, as a result of a change in circumstances, produces a dwelling unit that is not exempt shall pay the school impact fee imposed according to the impact fee schedule in effect at such time as the change in circumstances occurs, taken into consideration any adjustments of the school impact fee.

D. Calculation

1. The applicable school impact fee shall be based upon the above table and any adjustments in effect upon receipt of a complete application for a Building Permit. If an applicant has received a school impact fee

credit pursuant to this chapter that credit shall be subtracted from the otherwise applicable school impact fee.

2. In the alternative, the applicable school impact fee may be based upon an independent fee calculation as provided for in this chapter.
3. An applicant may request at any time a nonbinding estimate of school impact fees due for a particular development; however, such estimate is subject to change when a complete application for a Building Permit for new residential construction is made.

E. Payment/Collection

1. The County Administrator, or the appropriate official within the cities, shall collect the school impact fee prior to the issuance of a Certificate of Occupancy (CO) for the new residential construction. Where a CO is not required, the school impact fee shall be paid prior to the final inspection.

F. School Impact Fee Funds/Appropriation of Funds

1. The County and municipalities shall establish school impact fee funds for school impact fees. Such funds shall clearly be identified as monies collected as school impact fees. The school impact fees shall, upon receipt by the County, be deposited into the school impact fee fund. The school impact fees shall remain in the fund until transferred to the School Board in accordance with the intergovernmental agreement between the County, School Board and Clerk of Circuit Court. The school impact fees shall, upon receipt by the cities, be deposited into the funds established by the cities for school impact fees. The school impact fees deposited into the fund during the previous calendar month shall be transferred from the cities to the School Board prior to the fifteenth (15<sup>th</sup>) day of each month. The school impact fee monies transferred to the School Board from the County and the cities shall be deposited into an account; i.e., the school impact fee account, established by the School Board and held and maintained separate from all other accounts of the School Board.
2. The monies transferred from the school impact fee fund shall be used by the School Board solely to provide school facilities, school sites and school buses which are necessitated by new residential construction, consistent with and as set forth below, and shall not be used for any expenditure that would be classified as an operating expense, routine maintenance, or repair expense. The School Board shall establish and implement necessary accounting controls to ensure that all school impact fees are properly deposited, accounted for, and appropriated in accordance with this division and any other applicable legal requirements. Annual accounting and notice of the use of the school impact fees shall be given to the County consistent with this section.

The School Board shall use transferred school impact fee fund monies for the following:

- a. Costs of acquiring school sites, including due diligence, title insurance, survey, recording, and closing costs, and where applicable, eminent domain costs;
  - b. School building and educational plant design, permitting and construction costs;
  - c. Acquisition costs for relocatable classrooms;
  - d. Building furniture and building equipment costs;
  - e. Costs of nonbuilding improvements on school sites or on adjacent land useable by the School Board, including, but not limited to, parking, playgrounds, athletic fields, site related drainage, transportation and utility improvements, and other site development work;
  - f. Acquisition costs of school buses;
  - g. Repayment of monies borrowed from any budgetary fund of the County, or the School Board subsequent to the effective date of this division, where such borrowed monies were used to fund growth necessitated capital expenditures to school facilities as provided herein; provided, however, that the intent of this provision is not to allow the use of school impact fees as a pledge for any bonds; and
  - h. Payment of principal and interest, necessary reserves, and costs of issuance under any bonds or other indebtedness issued by the County or the School Board to fund growth necessitated capital expenditures to the school system subsequent to the effective date of this section; provided, however, that the intent of this provision is to not allow the use of school impact fees as a pledge for any such bonds.
3. Upon request but not more often than annually, the School Board shall provide an accounting to the County and the cities containing a summary of the school impact fees transferred to the School Board during the previous year and a detailed description of the uses and expenditures for which the net school impact fee revenue was expended during the preceding year. At a minimum, the accounting shall contain the following:
- a. The school facilities, school sites and school buses funded in whole or in part with the school impact fee funds;
  - b. The location of the school facilities or school sites;

- c. The capacity in number of students served by the school facilities or school buses;
  - d. The total cost and square footage of each school facility; and
  - e. The use of other funding sources for school facilities, school sites and school buses.
4. Annually, the County may hire an auditor to review the report and the expenditure of the school impact fees. The costs of retaining said auditor shall be paid by the School Board, and copies of the audit report shall be provided to the cities.

## CHAPTER 1300. CONCURRENCY AND IMPACT FEES

### SECTION 1302. IMPACT FEES

#### 1302.3. School Impact Fees

##### A. Intent and Purpose

1. To provide school facilities, school sites and school buses that are adequate for the needs of residential growth, which is in the general welfare of all residents of the County and constitutes a public purpose.
2. To establish uniform school impact fees throughout the County and the procedures for the imposition, calculation, collection, administration, and expenditure of school impact fees.
3. To facilitate the implementation of the Goals, Objectives, and Policies of the Comprehensive Plan relating to ensuring that new residential construction contributes its fair share towards the costs of school facilities, school sites and school buses necessitated by such new residential construction.
4. To ensure that new residential construction is reasonably benefitted by the provision of the public school facilities, school sites and school buses provided with the proceeds of school impact fees.
5. That the implementation of a school impact fee to require future growth to contribute its fair share of the cost of growth necessitated capital expenditures to the school system is necessary and reasonably related to the public health, safety, and welfare of the people of the County.
6. That providing school facilities, school sites and school buses which are adequate for the needs of growth is in the general welfare of all residents of the County and constitutes a public purpose.

##### B. School Impact Fee Study and Modifications

4. The Board of County Commissioners (BCC) has adopted and incorporates by reference the School Impact Fee Study by TischlerBise, entitled School Impact Fee Update, dated ~~June 30, 2024~~~~ly 10, 2017~~ ("20~~24~~~~17~~ Study"), but has elected to adopt single family school impact fees at rates that are approximately 92% of the amounts of the 20~~24~~~~17~~ Study, and has elected to phase in the adopted school impact fee increases over a four~~three~~ year period, to ensure the school impact fee increase (≈79% in 2018; ≈86% in 2019; and ≈92% in 2020)falls within the limits of Sections 163.31801(6)(c) and (d), Florida Statutes. Except for the phase in of the adopted fees ~~and the annual adjustments of the facilities component of the school impact fee permitted by Subsection B.2.,~~ the school impact fee shall not be



updated in a manner that would result in an increased school impact fee for period of ~~four~~<sup>five</sup> (45) years after the effective date of the 20~~24~~<sup>25</sup>17 school impact fee increase (January 1, 20~~25~~<sup>18</sup>).

2. ~~The amount of the facilities component of the school impact fee may be adjusted annually on or before May 1 if each year by using the most recent and local construction cost indices contained within the Engineering New Record. May 1, 2016 shall be the base year for any adjustments made pursuant to this paragraph. Any proposed changes to the amount of the facilities component of the school impact fee pursuant to this paragraph shall be documented and recommended by the School Board on or before March 1 of the year of the requested change and shall be established by resolution of the BCC. If the change results in an increase in the school impact fee, the fee increase shall not take effect until at least ninety (90) days after the publication of the notice for the resolution establishing the change in the fee.~~

C. Imposition

1. School impact fees shall be imposed on new residential construction within all of the County not otherwise exempted in this section or waived by general or special law. For purposes of this section, the entire County shall be considered one (1) school impact fee district.
2. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted ~~before January 1, 2025~~<sup>after December 31, 2017</sup>, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                  |
|--------------------------------|------------------|
| School Site (Land)             | \$344.00         |
| School Facilities              | \$6568.00        |
| School Buses                   | \$216.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$7128.00</b> |
| <b>Single-Family Attached</b>  |                  |
| School Site (Land)             | \$137.00         |
| School Facilities              | \$2646.00        |
| School Buses                   | \$86.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$2869.00</b> |
| <b>Mobile Home</b>             |                  |
| School Site (Land)             | \$208.00         |
| School Facilities              | \$4038.00        |
| School Buses                   | \$131.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$4377.00</b> |
| <b>Multiple Family</b>         |                  |
| School Site (Land)             | \$200.00         |
| School Facilities              | \$3856.00        |
| School Buses                   | \$126.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$4182.00</b> |

For Building Permits and Mobile Home Tie-Down Permits for which a complete application is submitted after December 31, 2018, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                  |
|--------------------------------|------------------|
| School Site (Land)             | \$373.00         |
| School Facilities              | \$7120.00        |
| School Buses                   | \$235.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$7728.00</b> |
| <b>Single-Family Attached</b>  |                  |
| School Site (Land)             | \$148.00         |
| School Facilities              | \$2870.00        |
| School Buses                   | \$93.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$3111.00</b> |
| <b>Mobile Home</b>             |                  |
| School Site (Land)             | \$226.00         |
| School Facilities              | \$4378.00        |
| School Buses                   | \$142.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$4746.00</b> |
| <b>Multiple Family</b>         |                  |
| School Site (Land)             | \$217.00         |
| School Facilities              | \$4180.00        |
| School Buses                   | \$136.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$4533.00</b> |

For Building Permits and Mobile Home Tie-Down Permits for which a complete application is submitted after December 31, 2019, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                  |
|--------------------------------|------------------|
| School Site (Land)             | \$402.00         |
| School Facilities              | \$7673.00        |
| School Buses                   | \$253.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$8328.00</b> |
| <b>Single-Family Attached</b>  |                  |
| School Site (Land)             | \$160.00         |
| School Facilities              | \$3092.00        |
| School Buses                   | \$101.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$3353.00</b> |
| <b>Mobile Home</b>             |                  |
| School Site (Land)             | \$244.00         |
| School Facilities              | \$4717.00        |
| School Buses                   | \$153.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$5114.00</b> |
| <b>Multiple Family</b>         |                  |
| School Site (Land)             | \$233.00         |
| School Facilities              | \$4504.00        |
| School Buses                   | \$147.00         |

|                                |                  |
|--------------------------------|------------------|
| <b>Total Per Dwelling Unit</b> | <b>\$4884.00</b> |
|--------------------------------|------------------|

3. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2025, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                  |
|--------------------------------|------------------|
| School Site (Land)             | \$336.00         |
| School Facilities              | \$8821.00        |
| School Buses                   | \$171.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$9328.00</b> |
| <b>Mobile Home</b>             |                  |
| School Site (Land)             | \$197.00         |
| School Facilities              | \$5157.75        |
| School Buses                   | \$100.00         |
| <b>Total Per Dwelling Unit</b> | <b>\$5454.75</b> |
| <b>Multiple Family</b>         |                  |
| School Site (Land)             | \$190.00         |
| School Facilities              | \$4974.25        |
| School Buses                   | \$96.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$5260.25</b> |

4. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2026, the school impact fee amounts shall be as follows:

| <b>Single-Family Detached</b>  |                   |
|--------------------------------|-------------------|
| School Site (Land)             | \$372.00          |
| School Facilities              | \$9767.00         |
| School Buses                   | \$189.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$10328.00</b> |
| <b>Mobile Home</b>             |                   |
| School Site (Land)             | \$209.00          |
| School Facilities              | \$5480.50         |
| School Buses                   | \$106.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$5795.50</b>  |
| <b>Multiple Family</b>         |                   |
| School Site (Land)             | \$204.00          |
| School Facilities              | \$5329.50         |
| School Buses                   | \$103.00          |
| <b>Total Per Dwelling Unit</b> | <b>\$5636.50</b>  |

5. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2027, the school impact fee amounts shall be as follows:

| <b><u>Single-Family Detached</u></b> |                   |
|--------------------------------------|-------------------|
| School Site (Land)                   | \$408.00          |
| School Facilities                    | \$10713.00        |
| School Buses                         | \$207.00          |
| <b>Total Per Dwelling Unit</b>       | <b>\$11328.00</b> |
| <b><u>Mobile Home</u></b>            |                   |
| School Site (Land)                   | \$221.00          |
| School Facilities                    | \$5803.25         |
| School Buses                         | \$112.00          |
| <b>Total Per Dwelling Unit</b>       | <b>\$6136.25</b>  |
| <b><u>Multiple Family</u></b>        |                   |
| School Site (Land)                   | \$217.00          |
| School Facilities                    | \$5685.75         |
| School Buses                         | \$110.00          |
| <b>Total Per Dwelling Unit</b>       | <b>\$6012.75</b>  |

6. For Building Permits or Mobile Home Tie-Down Permits for which a complete application is submitted on or after January 1, 2028, the school impact fee amounts shall be as follows:

| <b><u>Single-Family Detached</u></b> |                   |
|--------------------------------------|-------------------|
| School Site (Land)                   | \$444.00          |
| School Facilities                    | \$11658.00        |
| School Buses                         | \$226.00          |
| <b>Total Per Dwelling Unit</b>       | <b>\$12328.00</b> |
| <b><u>Mobile Home</u></b>            |                   |
| School Site (Land)                   | \$233.00          |
| School Facilities                    | \$6126.00         |
| School Buses                         | \$118.00          |
| <b>Total Per Dwelling Unit</b>       | <b>\$6477.00</b>  |
| <b><u>Multiple Family</u></b>        |                   |
| School Site (Land)                   | \$230.00          |
| School Facilities                    | \$6042.00         |
| School Buses                         | \$117.00          |
| <b>Total Per Dwelling Unit</b>       | <b>\$6389.00</b>  |

3. ~~If the School Board receives any new revenue for school capital construction for new capacity that was not assumed in the 2017 Study, including, but not limited to, revenue from a school capital outlay surtax, general obligation bond, or increase in the maximum school capital outlay millage ("New Revenue Source"), then school impact fees shall be adjusted within 90 days of the effective date of the New Revenue Source, by resolution of the Board of County Commissioners, to reflect an appropriate revenue credit, as determined by the School Board's~~

~~impact fee consultant, for the portion of the New Revenue Source allocated to new school capacity projects.~~

~~4.7.~~ The school impact fee shall be determined at the time a completed application for a Building Permit or Mobile Home Tie-Down Permit for new residential construction is submitted.

~~5.8.~~ Exemptions or Partial Exemptions: An exemption or partial exemption must be claimed by the applicant or it shall be waived. Payment of the school impact fee shall not apply, or shall be reduced, in the following situations if the applicant clearly demonstrates with competent substantial evidence to the County Administrator or designee, or city official where applicable, one (1) of the following:

- a. Other uses. No school impact fee shall be imposed on a non-residential structure, which cannot result in an increase in the demand for school facilities.
- b. Alterations or expansions. No school impact fee shall be imposed for alterations or expansions of a dwelling unit ~~that existed prior to the effective date of the 2017 school impact fee increase (January 1, 2018)~~. However, where an alteration or expansion will create an additional dwelling unit; e.g., a single-family detached house altered to create two (2) or more apartments, a school impact fee equivalent to the difference between the school impact fee amount for the existing use and the new use shall be due for each additional dwelling unit pursuant to the school impact fee schedule in place at the time of the change in circumstances.
- c. Accessory buildings. No school impact fee shall be imposed for construction of accessory buildings or structures that cannot create additional dwelling units.
- ~~d.~~ Replacement of dwelling unit. No school impact fee shall be imposed for the replacement of a dwelling unit, in whole or in part, as long as the owner can demonstrate that the same use existed as of February 27, 2001, or that the appropriate school impact fee has been paid. However, where a replacement will create a greater student demand generator, as defined in the School Impact Fee Study; e.g., a mobile home replaced by a single-family house, a school impact fee equivalent to the difference shall be due for the resulting dwelling unit pursuant to the school impact fee schedule in place at the time of the change in circumstances.
- ~~d.~~
- e. Mobile homes. No school impact fee shall be imposed for the issuance of a Tie-Down Permit for a mobile home where the

applicant is able to demonstrate to the County Administrator or city official where applicable, that a school impact fee has previously been paid for the lot upon which the mobile home is to be situated.

- f. Age Restricted Communities. Communities and subdivisions that provide housing for persons who are fifty-five (55) years of age and older and that comply with this Code, Section 1302.1.D, are exempt from the payment of school impact fees.
- g. Affordable Housing Exemption. No school impact fee shall be imposed for a dwelling unit that is affordable to a family with a median income that does not exceed eighty (80) percent of the median income for the Tampa-St. Petersburg-Clearwater standard metropolitan statistical area. To qualify for the Affordable Housing Exemption, the dwelling unit, or the larger planned development that includes the dwelling unit, or the multiple family building, as applicable, must be designated as affordable by the County Administrator or designee consistent with the foregoing definition and applicable Federal, State, and local income and expense criteria for affordable housing and must be sold or leased to a family that satisfies the foregoing income criteria, as determined by the County Administrator or designee. The County shall impose deed restrictions, mortgage requirements, and/or liens that ensure that any dwelling unit or multiple-family building that is awarded the Affordable Housing Exemption remains affordable. The owner of any dwelling unit or multiple family building that was awarded the Affordable Housing Exemption that resells or leases such dwelling unit at a price that is no longer affordable or resells or leases such dwelling unit to a family that does not satisfy the foregoing income criteria, as determined by the County Administrator or designee consistent with the foregoing definition, shall be required to pay to the County the entire school impact fee that was exempted, which shall be calculated based on the fee in place at the time the violation occurs. Failure to pay such fee shall be considered a violation of this section which shall make the owner subject to the County enforcement provisions of this section, in addition to any other remedies of the County as set forth in the County imposed deed restrictions, mortgage requirements, and/or liens. Notwithstanding the foregoing, a person shall not be eligible for the Affordable Housing Exemption if that person has invoked the land use/zoning preemption or mandatory property tax exemption in the Live Local Act (Section 125.01055(7) or Section 196.1978(3), Florida Statutes).
- h.        Moderate Income Affordable Housing Partial Exemption. A dwelling unit that is affordable to a family with a median income

that is between eighty (80) percent and one hundred and twenty (120) percent of the median income for the Tampa-St. Petersburg-Clearwater standard metropolitan statistical area shall be exempt from seventy-five (75) percent of the applicable school impact fee set forth in Section 1302.3.C. (i.e. is required to pay twenty-five (25) percent of such fee). To qualify for the Moderate Income Affordable Housing Partial Exemption, the dwelling unit, or the larger planned development that includes the dwelling unit, or the multiple family building, as applicable, must be designated as affordable by the County Administrator or designee consistent with the foregoing definition and applicable Federal, State, and local income and expense criteria for affordable housing, must be constructed by a registered non-profit, and be sold or leased to a family that satisfies the foregoing income criteria, as determined by the County Administrator or designee. The County shall impose deed restrictions, mortgage requirements, and/or liens that ensure that any dwelling unit or multiple-family building that is awarded the Moderate Income Affordable Housing Partial Exemption remains affordable. The owner of any dwelling unit or multiple family building that was awarded the Moderate Income Affordable Housing Partial Exemption that resells or leases such dwelling unit at a price that is no longer affordable or resells or leases such dwelling unit to a family that does not satisfy the foregoing income criteria, as determined by the County Administrator or designee consistent with the foregoing definition, shall be required to pay to the County the amount of the Moderate Income Affordable Housing Partial Exemption (i.e. seventy-five (75) percent of the applicable school impact fee), which shall be calculated based on the fee in place at the time the violation occurs. Failure to pay such amount shall be considered a violation of this section which shall make the owner subject to the County enforcement provisions of this section, in addition to any other remedies of the County as set forth in the County imposed deed restrictions, mortgage requirements, and/or liens. Notwithstanding the foregoing, a person shall not be eligible for the Moderate Income Affordable Housing Partial Exemption if that person has invoked the land use/zoning preemption or mandatory property tax exemption in the Live Local Act (Section 125.01055(7) or Section 196.1978(3), Florida Statutes).

9. Multiple Family Rate. For purposes of the school impact fee rates in effect on or after January 1, 2025, the Multiple Family Rate shall apply to the following product types: (i) vertical or horizontal apartments, (ii) vertical condominiums, (iii) attached dwelling units, such as townhomes and duplexes, and (iv) accessory dwellings units.

h.10. Credits/Surcharges. Starting on January 1, 2025, for purposes of



calculating school impact fee credits for land donations, and for purposes of calculating the school impact fee surcharges in Connected City and the Villages of Pasadena Hills, the applicable land impact fee shall be the rates that take effect on January 1, 2028, regardless of the date that the credit was applied for or issued, and regardless of the date after December 31, 2024 that a building permit is applied for in Connected City or the Villages of Pasadena Hills. The dollar amount of any previously issued school land impact fee credits shall be automatically increased by ten percent (10%) on January 1, 2025, to account for the difference between the single family land impact fee in effect on December 31, 2024, and the single family land impact fee in effect on January 1, 2028, and to comply with Section 163.31801(7), Florida Statutes.

6.11. Alternative form of payment. Nothing herein precludes the cities, the County, or the School Board from subsidizing on a case-by-case basis, from non-impact fee revenues, the school impact fee on behalf of any applicant, including specifically redevelopment lots in the County's Harbors West Market Area.

7.12. Any new residential construction which is determined to be exempt from the payment of school impact fees but which, as a result of a change in circumstances, produces a dwelling unit that is not exempt shall pay the school impact fee imposed according to the impact fee schedule in effect at such time as the change in circumstances occurs, taken into consideration any adjustments of the school impact fee.

#### D. Calculation

1. The applicable school impact fee shall be based upon the above table and any adjustments in effect upon receipt of a complete application for a Building Permit. If an applicant has received a school impact fee credit pursuant to this chapter that credit shall be subtracted from the otherwise applicable school impact fee.
2. In the alternative, the applicable school impact fee may be based upon an independent fee calculation as provided for in this chapter.
3. An applicant may request at any time a nonbinding estimate of school impact fees due for a particular development; however, such estimate is subject to change when a complete application for a Building Permit for new residential construction is made.

#### E. Payment/Collection

1. The County Administrator, or the appropriate official within the cities, shall collect the school impact fee prior to the issuance of a Certificate of Occupancy (CO) for the new residential construction. Where a CO



is not required, the school impact fee shall be paid prior to the final inspection.

F. School Impact Fee Funds/Appropriation of Funds

1. The County and municipalities shall establish school impact fee funds for school impact fees. Such funds shall clearly be identified as monies collected as school impact fees. The school impact fees shall, upon receipt by the County, be deposited into the school impact fee fund. The school impact fees shall remain in the fund until transferred to the School Board in accordance with the intergovernmental agreement between the County, School Board and Clerk of Circuit Court. The school impact fees shall, upon receipt by the cities, be deposited into the funds established by the cities for school impact fees. The school impact fees deposited into the fund during the previous calendar month shall be transferred from the cities to the School Board prior to the fifteenth (15<sup>th</sup>) day of each month. The school impact fee monies transferred to the School Board from the County and the cities shall be deposited into an account; i.e., the school impact fee account, established by the School Board and held and maintained separate from all other accounts of the School Board.
2. The monies transferred from the school impact fee fund shall be used by the School Board solely to provide school facilities, school sites and school buses which are necessitated by new residential construction, consistent with and as set forth below, and shall not be used for any expenditure that would be classified as an operating expense, routine maintenance, or repair expense. The School Board shall establish and implement necessary accounting controls to ensure that all school impact fees are properly deposited, accounted for, and appropriated in accordance with this division and any other applicable legal requirements. Annual accounting and notice of the use of the school impact fees shall be given to the County consistent with this section. The School Board shall use transferred school impact fee fund monies for the following:
  - a. Costs of acquiring school sites, including due diligence, title insurance, survey, recording, and closing costs, and where applicable, eminent domain costs;
  - b. School building and educational plant design, permitting and construction costs;
  - c. Acquisition costs for relocatable classrooms;
  - d. Building furniture and building equipment costs;
  - e. Costs of nonbuilding improvements on school sites or on adjacent land useable by the School Board, including, but not

limited to, parking, playgrounds, athletic fields, site related drainage, transportation and utility improvements, and other site development work;

- f. Acquisition costs of school buses;
  - g. Repayment of monies borrowed from any budgetary fund of the County, or the School Board subsequent to the effective date of this division, where such borrowed monies were used to fund growth necessitated capital expenditures to school facilities as provided herein; provided, however, that the intent of this provision is not to allow the use of school impact fees as a pledge for any bonds; and
  - h. Payment of principal and interest, necessary reserves, and costs of issuance under any bonds or other indebtedness issued by the County or the School Board to fund growth necessitated capital expenditures to the school system subsequent to the effective date of this section; provided, however, that the intent of this provision is to not allow the use of school impact fees as a pledge for any such bonds.
3. Upon request but not more often than annually, the School Board shall provide an accounting to the County and the cities containing a summary of the school impact fees transferred to the School Board during the previous year and a detailed description of the uses and expenditures for which the net school impact fee revenue was expended during the preceding year. At a minimum, the accounting shall contain the following:
- a. The school facilities, school sites and school buses funded in whole or in part with the school impact fee funds;
  - b. The location of the school facilities or school sites;
  - c. The capacity in number of students served by the school facilities or school buses;
  - d. The total cost and square footage of each school facility; and
  - e. The use of other funding sources for school facilities, school sites and school buses.
4. Annually, the County may hire an auditor to review the report and the expenditure of the school impact fees. The costs of retaining said auditor shall be paid by the School Board, and copies of the audit report shall be provided to the cities.