



## COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 9/13/2024 Meeting Date: 9/19/2024

Department: County Attorney

**1. Nature and purpose of agenda item:**

Recommendation for Postponement of Impact Fee Assessment

**2. Recommended Motion/Action:**

Approve

**3. Fiscal impact on current budget.**

This item has no effect on the current budget.

**MEMORANDUM**

To: September 19, 2024 Agenda

From: Joel F. Foreman



Re: **Recommendation for Postponement of Impact Fee Assessment**

Date: September 13, 2024

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On April 18 of this year the Board authorized staff to resume collection of traffic impact fees. The memo concerning this requested action is attached. The Board voted to resume collection of the traffic impact fees on October 1, 2024, using amounts determined from a 2007 study, with the understanding that a new study would be completed and updated fees assessed by October 1, 2025.

In October of 2007 the County adopted Ordinance 2007-40, the “Columbia County Comprehensive Impact Fee Ordinance”. The ordinance, codified in Chapter 56 of the County’s Code of Ordinances, created a schedule for the assessment of impact fees for new construction. The ordinance recognizes the impacts growth can have on the County’s infrastructure and public facilities and services, including emergency medical system, fire protection, correctional facility, and road impacts, and assesses all new construction in the County for its “fair share” of impact as determined by the study.

The County adopted a companion ordinance, 2007-41, that deals with impacts to the school system.

In July of 2011, the County adopted Ordinance 2011-16. This ordinance suspended and retroactively refunded to January 1, 2009, all impact fees other than education system impacts. The April 2024 action of the Board was intended to lift the suspension of the 2011-16 ordinance, but using the 2007 fee schedule without assessment of any updated fees. The new studies and professional services would be paid using the funds generated from the October 1, 2024-September 30, 2025 fee revenues.

Since that action staff have been working to get administrative systems in place to collect and account for these impact fees. As you may recall, impact fees can only be applied to the purpose for which they are collected, so accounting for these fees is a major component of the impact fee program.

Finance and the Building Department have each identified complications associated with trying to apply the 2007 fee schedule, and with assessing only the road impact fees without assessment of the remaining impact fees on the schedule. In particular, the finance director at the clerk’s office, Ben Scott, pointed out the following:

The State revised accounts for Impact Fees in 2019. The accounting structure must contain dwelling and schedule policy. (See below for clarification)

## Dwelling & Schedule Policy for Impact Fees

### Classification Introduction

Section 163.31801(11), Florida Statutes (F.S.), states “In addition to the items that must be reported in the annual financial reports under s. 218.32, a county, municipality, or special district must report all of the following data on all impact fees charged:

(a) The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.

(b) The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.

(c) The amount assessed for each purpose and for each type of dwelling.

(d) The total amount of impact fees charged by type of dwelling.

(e) Each exception and waiver provided for construction or development of housing that is affordable.”

**All counties, cities, and special districts are required to use the codes for dwellings and schedule policies as outlined below in addition to the Impact Fee codes when reporting the AFR to the Department of Financial Services in order to meet the new requirements as outlined in 163.31801(11), F.S. beginning reporting year FY 2019-2020.**

This reporting requirement, adopted in 2019 during the impact fee suspension period, renders the 2007 fee schedule incompatible with current reporting requirements. This issue has not previously presented itself because the fees were suspended for more than a decade. For this reason, alone, assessment of impact fees must be postponed until a compliant fee schedule can be created.

On reviewing these practical issues I encountered another complication that I believe limits the County’s ability to collect impact fees on October 1.

### **Sec. 56-142. - Economic recovery and incentive program.**

...

(e) By June 1 of each year during the suspension period, the county manager shall

provide a report to the board relating to the status of construction activity within the county since the effective date of this program. Such report shall include the number and type of permits issued, the amount of impact fee revenues lost as a result of the suspension, a summary of pending development projects, an overview of the national, state and local economy and impacts on the county's budget and an update on the capital improvement plans.

- (f) By September 1 of each year during the suspension period, the county manager shall provide an additional report to the board, updating the data provided in the June report, providing recommendations for whether the suspension period should be extended and delineating the process for reimplementing the emergency medical services, fire protection, correctional facilities and roads impact fees at the end of the suspension period, including possible review of the impact fee studies pursuant to section 56-150 and providing for the 90-day notice period required by section 8.13 herein.
- (g) Collection of the emergency medical services, fire protection, correctional facilities and roads impact fees shall resume upon the board's adoption of an amendment to this article reimposing impact fees, and upon expiration of the notice period required by section 8.13.

Reports concerning impact fees were to be made twice per year during the suspension period. To my knowledge, no such reports have been made. I do not believe the lack of reports in any way compromises the original ordinance or the suspension ordinance. Reporting appears to be how the board intended to avoid the gap in information that now exists between the 2007 fees and what that same schedule might look like in 2024. Staff are aware that the 2007 study is likely outdated, and suspect the fees in 2007 are significantly lower than they should be, but that is not a conclusion supported by a study.

Ultimately the recommendation to renew impact fee assessment did not follow from the reporting process. While the Commissioners in their legislative capacity can repeal the suspension ordinance and remove the reporting requirement, the notice requirements are found at section 56-152 of the impact fee ordinance and cannot be avoided without repeal of the entire impact fee system.

**Sec. 56-152. - Notice of impact fee rates.**

Upon adoption of this article or any amendment hereto imposing revised impact fee rates or revising the land use categories for any impact fee, the county manager shall publish a notice once in a newspaper of general circulation within the county which notice shall include: (a) a brief and general description of the affected impact fee, (b) a description of the geographic area in which the impact fee will be collected; (c) the impact fee rates to be imposed for each land

use category for the applicable impact fee; and (d) the date of implementation of the impact fee rates set forth in the notice, which date shall not be earlier than 90 days after the date of publication of the notice.

The board was already informed that a new study would have to be completed during the coming fiscal year with adoption of any new fee schedule to occur prior to October 1, 2025. It is clear that reviving the 2007 fees is problematic for both practical and legal reasons, creating significant risks of non-compliance and potential litigation to block any assessment. That litigation, if it occurred, would only serve to slow the processes that must be completed in the coming year.

It is my recommendation that the Board rescind its prior motion to reassess road impact fees as of October 1, 2024, and instead direct staff to complete a fee study, return recommendations to the board for a new fee schedule, and then give notice for adoption in compliance with section 56-152 before lifting the suspension and imposing the updated fee schedule.



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Today's Date: 4/8/2024 Meeting Date: 4/18/2024

Department: Public Works

**1. Nature and purpose of agenda item:**

Begin assessing the impact fees from the study conducted in 2007 effective October 1, 2024

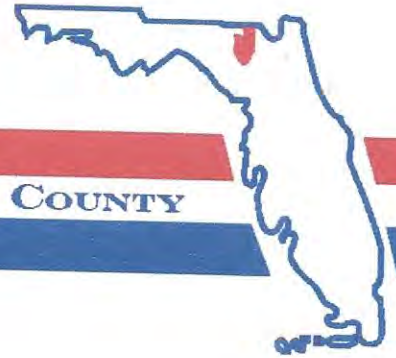
**2. Recommended Motion/Action:**

Approve

**3. Fiscal impact on current budget.**

This item has no effect on the current budget.

- District No. 1 - Ronald Williams
- District No. 2 - Rocky Ford
- District No. 3 - Robby Hollingsworth
- District No. 4 - Everett Phillips
- District No. 5 - Tim Murphy



**BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY**

MEMORANDUM

TO: David Kraus, County Manager

FROM: Kevin Kirby, Assistant County Manager /

DATE: April 8, 2024

RE: Traffic Impact Fees

In September 2007, a Comprehensive Impact Fee study was conducted and Ordinance 2007-40 was adopted. This ordinance also included Education, Emergency Medical, Fire Protection, and Correctional Facility Fees.

I am recommending that the County begin assessing the impact fees from the study conducted in 2007 effective October 1, 2024 as follows:

Single-Family Detached	\$1,046 per Dwelling Unit
Office	\$1,203 per 1,000 SF
Shopping Center	\$1,544 per 1,000 SF
Quality Restaurant	\$1,453 per 1,000 SF
General Light Industrial	\$ 762 per 1,000 SF
Lodging/Hotel	\$ 879 per Room
Nursing Home	\$ 383 per 1,000 SF

Funds collected thereafter, will be utilized to fund a new traffic study. Results from the new study will be implemented October 2025.

Please advise how you wish to proceed.

BOARD MEETS FIRST AND THIRD THURSDAY AT 5:30 P.M.

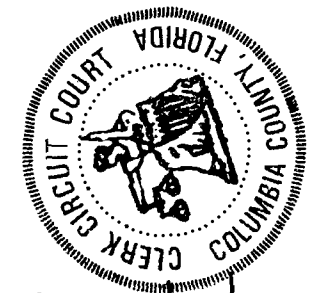
P.O. BOX 1529      LAKE CITY, FLORIDA 32056-1529      PHONE (386) 755-4100

**APPENDIX F**  
**ROAD IMPACT FEE RATE SCHEDULE**

Code	Description	Unit	New Trip %	Trip-Miles	Fee	Total Credit	Net Fee
110	General Light Industrial	Per 1,000 SF	100%	31.9	\$1,944	\$1,182	\$762
120	General Heavy Industrial	Per 1,000 SF	100%	6.9	\$418	\$254	\$164
130	Industrial Park	Per 1,000 SF	100%	31.8	\$1,941	\$1,180	\$761
140	Manufacturing	Per 1,000 SF	100%	17.5	\$1,065	\$648	\$417
150	Warehousing	Per 1,000 SF	100%	22.7	\$1,383	\$841	\$542
151	Mini-warehousing	Per 1,000 SF	54%	6.2	\$376	\$229	\$148
210	Single Family Detached	Units	100%	43.77	\$2,669	\$1,623	\$1,046
221	Apartment	Units	100%	30.1	\$1,838	\$1,118	\$720
230	Condominium/Townhouse	Units	100%	26.8	\$1,634	\$994	\$640
233	Luxury Condominium/Townhouse	Units	100%	43.8	\$2,669	\$1,623	\$1,046
240	Mobile Home Park	Units	100%	22.8	\$1,392	\$846	\$545
251	Senior Adult Housing	Units	100%	17.0	\$1,035	\$629	\$405
253	Congregate Care Facility	Beds	100%	5.3	\$324	\$197	\$127
254	Assisted Living	Beds	100%	7.2	\$439	\$267	\$172
260	Recreational Homes	Units	100%	14.2	\$867	\$528	\$340
310	Lodging/Hotel	Rooms	100%	36.8	\$2,243	\$1,364	\$879
320	Motel	Rooms	100%	41.0	\$2,501	\$1,521	\$980
416	Campground/Recreational Vehicle Park	Camp Sites	100%	18.5	\$1,126	\$684	\$441
420	Marina	Slips	100%	13.3	\$813	\$494	\$318
430	Golf Course	Holes	100%	178.0	\$10,852	\$6,599	\$4,253
432	Golf Driving Range / Batting Cages	Positions	100%	58.5	\$3,569	\$2,170	\$1,399
435	Multipurpose Recreational Facility	Per 1,000 SF	100%	150.8	\$9,197	\$5,593	\$3,604
437	Bowling Alley	Per 1,000 SF	100%	150.1	\$9,150	\$5,564	\$3,586
443	Movie Theater	Seats	100%	8.7	\$531	\$323	\$208
465	Ice Skating Rink	Fields	100%	129.3	\$7,887	\$4,796	\$3,091
488	Soccer Complex	Fields	100%	129.3	\$7,887	\$4,796	\$3,091
490	Tennis Courts	Courts	50%	69.9	\$4,261	\$2,591	\$1,670
492	Health/Fitness Club	Per 1,000 SF	50%	74.1	\$4,520	\$2,749	\$1,771
493	Athletic Club	Per 1,000 SF	50%	96.8	\$5,902	\$3,589	\$2,313
495	Recreational Community Center	Per 1,000 SF	50%	51.5	\$3,141	\$1,910	\$1,231
530	Schools (K-12)	Per 1,000 SF	100%	59.0	\$3,595	\$2,186	\$1,409

Code	Description	Unit	New Trip %	Trip-Miles	Fee	Total Credit	Net Fee
540	Junior/Community College	Per 1,000 SF	100%	125.7	\$7,666	\$4,662	\$3,004
550	University/College	Students	100%	10.9	\$664	\$404	\$260
560	Church / Synagogue	Per 1,000 SF	90%	21.6	\$1,314	\$799	\$515
565	Day Care	Per 1,000 SF	43%	155.9	\$9,505	\$5,780	\$3,725
566	Cemetery	Acres	90%	18.0	\$1,099	\$669	\$431
571	Prison	Employees	100%	31.1	\$1,896	\$1,153	\$743
590	Library	Per 1,000 SF	50%	71.0	\$4,328	\$2,632	\$1,696
610	Hospital	Per 1,000 SF	100%	46.2	\$2,817	\$1,713	\$1,104
620	Nursing Home	Per 1,000 SF	100%	16.0	\$978	\$595	\$383
630	Clinic	Per 1,000 SF	100%	136.2	\$8,304	\$5,050	\$3,254
710	Office	Per 1,000 SF	100%	50.4	\$3,070	\$1,867	\$1,203
812	Building Materials and Lumber Store	Per 1,000 SF	54%	56.8	\$3,466	\$2,108	\$1,358
813	Free-Standing Discount Superstore	Per 1,000 SF	75%	86.0	\$5,245	\$3,190	\$2,056
814	Specialty Retail Center	Per 1,000 SF	77%	100.5	\$6,130	\$3,728	\$2,402
815	Free-Standing Discount Store	Per 1,000 SF	77%	100.5	\$6,130	\$3,728	\$2,402
816	Hardware/Paint Store	Per 1,000 SF	74%	88.5	\$5,394	\$3,280	\$2,114
817	Nursery (Garden Center)	Per 1,000 SF	74%	62.2	\$3,795	\$2,308	\$1,487
818	Nursery (Wholesale)	Per 1,000 SF	100%	90.9	\$5,543	\$3,371	\$2,172
820	Shopping Center	Per 1,000 SF	66%	64.6	\$3,940	\$2,396	\$1,544
823	Factory Outlet Center	Per 1,000 SF	54%	33.5	\$2,041	\$1,241	\$800
841	New Car Sales	Per 1,000 SF	77%	59.8	\$3,649	\$2,219	\$1,430
843	Automobile Parts Sales	Per 1,000 SF	44%	63.5	\$3,871	\$2,354	\$1,517
848	Tire Store	Per 1,000 SF	62%	35.9	\$2,191	\$1,333	\$859
849	Tire Superstore	Per 1,000 SF	64%	30.4	\$1,852	\$1,126	\$726
850	Supermarket	Per 1,000 SF	64%	152.5	\$9,300	\$5,655	\$3,644
851	Convenience Market	Per 1,000 SF	39%	182.5	\$11,127	\$6,766	\$4,360
853	Convenience Market with Gasoline Pumps	Per 1,000 SF	37%	198.4	\$12,095	\$7,355	\$4,740
854	Discount Supermarket	Per 1,000 SF	77%	173.8	\$10,595	\$6,443	\$4,152
860	Wholesale Market	Per 1,000 SF	100%	15.7	\$956	\$582	\$375
861	Discount Club	Per 1,000 SF	100%	97.4	\$5,941	\$3,613	\$2,328
862	Home Improvement Superstore	Per 1,000 SF	28%	19.4	\$1,186	\$721	\$465

Code	Description	Unit	New Trip %	Trip-Miles	Fee	Total Credit	Net Fee
863	Electronic Superstore	Per 1,000 SF	47%	49.3	\$3,009	\$1,830	\$1,179
864	Toy/Children's Superstore	Per 1,000 SF	47%	60.6	\$3,694	\$2,246	\$1,448
865	Baby Superstore	Per 1,000 SF	47%	40.9	\$2,492	\$1,515	\$976
866	Pet Supply Superstore	Per 1,000 SF	47%	40.9	\$2,492	\$1,515	\$976
867	Office Supply Superstore	Per 1,000 SF	47%	49.3	\$3,009	\$1,830	\$1,179
868	Book Superstore	Per 1,000 SF	47%	49.3	\$3,009	\$1,830	\$1,179
869	Discount Home Furnishing Superstore	Per 1,000 SF	22%	2.6	\$158	\$96	\$62
870	Apparel Store	Per 1,000 SF	54%	52.9	\$3,223	\$1,960	\$1,263
879	Arts and Crafts Store	Per 1,000 SF	54%	71.2	\$4,340	\$2,639	\$1,701
880	Pharmacy/Drugstore without Drive-Through Window	Per 1,000 SF	33%	18.8	\$1,149	\$699	\$450
881	Pharmacy/Drugstore with Drive-Through Window	Per 1,000 SF	51%	28.5	\$1,738	\$1,057	\$681
890	Furniture Store	Per 1,000 SF	22%	2.6	\$158	\$96	\$62
896	Video Rental Store	Per 1,000 SF	37%	31.9	\$1,945	\$1,183	\$762
911	Walk-in Bank	Per 1,000 SF	53%	141.1	\$8,605	\$5,233	\$3,372
912	Drive-in Bank	Per 1,000 SF	53%	82.8	\$5,050	\$3,071	\$1,979
931	Quality Restaurant	Per 1,000 SF	29%	60.8	\$3,707	\$2,254	\$1,453
932	High-Turnover (Sit-Down) Restaurant	Per 1,000 SF	57%	168.9	\$10,300	\$6,264	\$4,037
933	Fast-Food Restaurant	Per 1,000 SF	50%	157.3	\$9,590	\$5,832	\$3,758
936	Drinking Place	Per 1,000 SF	57%	205.8	\$12,548	\$7,631	\$4,918
941	Quick Lubrication Vehicle Shop	Per 1,000 SF	62%	66.5	\$4,053	\$2,465	\$1,588
942	Automobile Care Center	Per 1,000 SF	62%	48.8	\$2,978	\$1,811	\$1,167
946	Gasoline/Service Station	Fuel positions	12%	12.0	\$733	\$445	\$287
947	Self-Service Car Wash	Stalls	12%	6.0	\$365	\$222	\$143
948	Automated Car Wash	Per 1,000 SF	12%	33.7	\$2,055	\$1,250	\$805



STATE OF FLORIDA, COUNTY OF COLUMBIA

I HEREBY CERTIFY, that the above and foregoing is a true copy of the original filed in this office.

P. DEWITT GASON, CLERK OF COURTS

By *P. DeWitt Gason*  
Deputy Clerk

Date *October 24 2007*