

## **CHAPTER 1300. CAPITAL FACILITIES, FEES, AND INCENTIVES RELATED TO FEES**

### SECTION 1302. IMPACT FEES

#### 1302.4. **Parks and Recreation Impact Fees**

##### A. Intent and Purpose

1. To establish uniform parks and recreation impact fees throughout the County and establish procedures for the imposition, calculation, collection, administration, and expenditure of parks and recreation impact fees imposed on new residential construction.
2. To facilitate the implementation of the Goals, Objectives and Policies of the Comprehensive Plan, specifically Objective REC 1.3 and Policy REC 1.3.1 of the Recreation and Open Space Element relating to assuring that new residential construction contributes its fair share towards the costs of parks and recreation facilities necessitated by such new residential construction.
3. To ensure that new residential construction is reasonably benefited by the provision of the public parks and recreation facilities provided with the proceeds of parks and recreation impact fees.
4. To ensure that all applicable legal standards and criteria are properly incorporated in these procedures.

##### B. Adoption of Parks and Recreation Master Plan Impact Fee Study

1. The Board of County Commissioners (BCC) hereby adopts and incorporates by reference the 2015 parks and recreation master plan and parks and recreation impact fee study.

##### C. Imposition

1. Parks and recreation impact fees shall be imposed on new residential construction occurring within the unincorporated area of the County not otherwise exempted in this section or waived by general or special law. For purposes of parks and recreation impact fee expenditures, the County shall be divided into three districts (West, Central, and East), as indicated on Exhibit 1302.4-A. The parks and recreation impact fee study calculates parks and recreation impact fees that equate to new residential construction's fair share of the costs of acquiring park land and constructing new parks and recreation facilities, consistent with the needs and costs identified in the parks and recreation master plan. Although the parks and recreation impact fee study supports higher parks and recreation impact fees, the BCC has elected at this time to not increase parks and recreation impact fees, which results in adopted parks and recreation impact fees that are less than 56% of the parks and recreation impact fees supported by the parks and recreation impact fee study. At this time, no supplemental funding source or sources have been identified to fund the capital components of the parks and recreation master plan that

are not funded with parks and recreation impact fees. Until such time that supplemental funding source(s) have been identified, the P & R Fields, Courts, Splashpads, and Centers component of the parks and recreation master plan will only be partially funded. Accordingly, until such time that supplemental funding source(s) are adopted, then the following table shall be the adopted parks and recreation impact fees:

	<b>Single Family Detached</b>	<b>Multi-Family/ Mobile Homes</b>
Land Acquisition	\$144.19	\$101.38
Fields, Courts, Splashpads, and Centers	104.83	73.70
Water Access	24.84	17.47
Other (trails, parking, shelters, picnic tables, maintenance buildings, playgrounds, restrooms, landscaping, lighting, and other general park infrastructure and site preparation)	617.96	434.45
<b>Total Fee</b>	<b>\$891.82</b>	<b>\$627.00</b>

2. The parks and recreation impact fee shall be determined at the time a completed application for a Building Permit for new residential construction is submitted.
3. Exemptions. An exemption must be claimed by the applicant or it shall be waived. Payment of the parks and recreation impact fee shall not apply to the following situations if the applicant clearly demonstrates with competent substantial evidence to the County Administrator or designee one of the following:
  - a. Other uses. No parks and recreation impact fee shall be imposed on a structure which cannot result in an increase in the demand for parks and recreation facilities.
  - b. Alterations or expansions. No parks and recreation impact fee shall be imposed for alterations or expansions of a dwelling unit that existed on January 29, 2002, or that a parks and recreation impact fee has been paid for the 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 multifamily dwelling units, a parks and recreation impact fee equivalent to the difference between the parks and recreation impact fee amount for the existing use and the new use shall be due for each additional dwelling unit pursuant to the parks and recreation impact fee schedule in place at the time of the change in circumstances.

- c. Accessory buildings. No parks and recreation impact fee shall be imposed for construction of accessory buildings or structures that cannot create additional dwelling units.
  - d. Replacement of dwelling unit. No parks and recreation 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 January 29, 2002, or that a parks and recreation impact fee has been paid for the unit. However, where a replacement will create a greater parks and recreation demand generator; e.g., a mobile home replaced by a single-family detached house, a parks and recreation impact fee equivalent to the difference shall be due for the resulting dwelling unit pursuant to the parks and recreation impact fee schedule in place at the time of the change in circumstances.
  - e. Mobile homes. No parks and recreation 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 designee that a parks and recreation impact fee has previously been paid for the lot upon which the mobile home is to be situated.
- 4. Alternative form of payment. Nothing herein precludes the County from entering into agreements with affordable housing providers to subsidize the parks and recreation impact fee assessed by this section.
  - 5. Any new residential construction which is determined to be exempt from the payment of parks and recreation impact fees but which, as a result of a change in circumstances, produces a dwelling unit not exempt shall pay the parks and recreation impact fee according to the impact fee schedule in effect at such time as the change in circumstances occurs.

D. Calculation

- 1. The applicable parks and recreation impact fee shall be calculated based upon the above table upon receipt of a complete application for a Building Permit. If an applicant has received a parks and recreation impact fee credit pursuant to this Code, Section 1301.2, that credit shall be subtracted from the applicable portion of the parks and recreation impact fee.
- 2. In the alternative, the applicable parks and recreation 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 parks and recreation 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.
4. Parks and recreation impact fees shall be calculated based on the parks and recreation impact fee schedule in effect at the time of the County's issuance of a Building Permit except where provided for in this section.

E. Payment/Collection

1. The parks and recreation impact fee shall be paid prior to the issuance of a Certificate of Occupancy (CO) for the new residential construction. Where a CO is not required, the parks and recreation impact fee shall be paid prior to the final inspection.
2. Notwithstanding the foregoing, nothing in this section shall prevent the County from studying or adopting an alternate method of payment of the parks and recreation impact fee; e.g., payment over time through special assessments.

F. Parks and Recreation Impact Fee Fund/Appropriation of Funds

1. The BCC shall establish and implement necessary accounting controls to ensure that all parks and recreation impact fees are properly deposited, accounted for, and appropriated in accordance with this section and any other applicable legal requirements.
2. The parks and recreation impact fees shall be segregated into separate accounts for each of the three (3) parks and recreation impact fee districts and shall further segregate the funds collected for park land acquisition, P & R Water Access, P & R Fields, Courts, Splashpads, and Centers, and P & R Other, consistent with the amounts in the Table in Section 1302.4.C.1.
3. The parks and recreation impact fees paid will be earmarked for each parks and recreation impact fee district and expended only in each parks and recreation impact fee district to acquire park land and develop parks and recreation facilities needed to accommodate growth resulting from new residential construction in such district, except that funds for P & R Water Access facilities may be expended from the P & R Water Access component of the parks and recreation impact fees collected in any of the parks and recreation fee districts. In addition, the County may lend parks and recreation impact fee funds from one district to another district, provided that (a) the district receiving the borrowed funds repays the lending district the full amount borrowed (not including interest), and (b) the borrowing district earmarks for repayment one hundred percent (100%) of the applicable components of the new parks and recreation impact fee

funds collected until the full amount borrowed from the lending district has been repaid.

4. To ensure that park land and parks and recreation facilities are developed in a manner that is generally consistent with the diversity of uses and facilities identified in the parks and recreation master plan, funds collected for each component of the parks and recreation impact fee (park land acquisition; P & R Water Access; P & R Fields, Courts, Splashpads, and Centers; and P & R Other) shall only be expended on the applicable component for which the fee was collected, consistent with the definitions of each component in this Code, Appendix A. If a particular park includes multiple components of parks and recreation facilities (e.g. P & R Fields, Courts, Splashpads, and Centers and P & R Other), construction of all the facilities in the park may be funded from one or more of the included component funding sources. In addition, the County may lend monies from one component funding source to another component funding source, provided that (a) the component funding source receiving the borrowed funds repays the lending component funding source the full amount borrowed (not including interest), and (b) the borrowing component funding source earmarks for repayment one hundred percent (100%) of its new funds collected until the full amount borrowed from the lending component funding source has been repaid.
5. Parks and recreation impact fees shall be appropriated for park land or parks and recreation facilities necessitated by new residential construction and for the payment of principal, interest, and other financing costs on contracts, bonds, notes, or other obligations issued by or on behalf of the County to finance such park land or parks and recreation facilities.
6. Within each parks and recreation impact fee district, all interest or investment income earned shall be available for appropriation or expenditure for park land or parks and recreation facilities regardless of the source of the interest or investment income.
7. The BCC shall use parks and recreation impact fee fund monies for the following:
  - a. Planning (with specific BCC approval), design, permitting, and construction plan costs for park land and parks and recreation facilities;
  - b. Park land acquisition costs;
  - c. Construction costs of parks and recreation facilities;
  - d. Repayment of monies borrowed from any budgetary fund of the County subsequent to January 29, 2002, where such borrowed monies were used to fund growth necessitated

capital improvements to parks and recreation facilities as provided herein; and

- e. Payment of principal and interest, necessary reserves, and costs of issuance under any bonds or other indebtedness issued by the County to fund growth necessitated capital improvements to the parks and recreation facilities subsequent to January 29, 2002.

G. Effect of Change in Regulations

1. Parks and recreation impact fees collected prior to the effective date of the amendments to this chapter, and the related amendments to Appendix A (November 9, 2016) (the "P & R Update Date") may be earmarked, budgeted, and/or expended either in accordance with the current regulations in this chapter, or in accordance with the parks and recreation impact fee regulations in effect prior to the P & R Update Date.
2. Because the updated and adopted parks and recreation impact fees are less than fifty six percent (56%) of the parks and recreation impact fees supported by the parks and recreation impact fee study, this results in a decrease in the adopted park land/land acquisition component of the parks and recreation impact fee of \$30.29 per single family detached dwelling unit, and \$21.29 per multi-family/mobile home unit. To ensure that existing credits against the park land/land acquisition component of the parks and recreation fee are not devalued by the update to the parks and recreation impact fee, any person that has previously agreed in a development approval, prior to the P & R Update Date, to convey park land for credit against the park land or land acquisition component of the parks and recreation impact fee, or any person that has been assigned such credits, shall be entitled to credit against the entire land acquisition component of the updated parks and recreation impact fee (\$144.19 for single family detached and \$101.38 for multi-family/mobile home), and a portion of the P & R Other component of the parks and recreation impact fee (\$30.29 for single family detached and \$21.29 for multi-family/mobile home), even if the development approval restricts the credit to the land or land acquisition component of the parks and recreation impact fee. This will ensure that persons that previously agreed, prior to the P & R Update Date, to convey park land for credit against the land or land acquisition component of the parks and recreation fee continue to receive credit at the previously adopted rate of \$174.48 per single family detached unit and \$122.67 per multi-family/mobile home unit.

Exhibit "1302.4-A," Parks and Recreation Districts

