

April 28, 2015**POLICY:**

The following guidelines and procedures are designed to efficiently implement the intent and purpose of the Citrus County Impact Fee Ordinance (Chapter 54 of the Citrus County Code). Terminology used herein corresponds to the definitions used in the Ordinance. For the purposes of this document, the term "Department" shall mean the Department of Planning and Development.

- A. Suspension of Impact Fees – In the event of a suspension of impact fees by the BCC, the following procedures shall take effect and shall supersede all remaining items outlined within this A.R. with the exception of Subsection VI. Use of Impact Fee Funds and Subsection VII. Return of Fees, as long as the suspension of impact fees remains in effect:
 1. All permits that have been issued and have a signed promissory note prior to the effective date of the suspension of impact fees shall pay the balance of the promissory note prior to the issuance of the Certificate of Occupancy.
 2. A Certificate of Occupancy must be obtained no later than 365 days following the end of the impact fee suspension for any permits issued during the suspension of impact fees.
 3. On an annual basis, representatives from the Citrus County School District, the City of Inverness, the City of Crystal River and Citrus County shall review the suspension of impact fees to determine their effectiveness, and will provide the results of this review to the BCC.

I. PROCEDURES FOR IMPOSITION OF IMPACT FEE**A. Fee Determination**

1. Benefit District. Upon application for land use approval pursuant to application for a building or development permit, the Department shall determine the applicable benefit districts for each of the fees to be collected.
2. Procedure for Fee Determination. The amount of impact fees shall be determined by the Department as the designee of the County Administrator. The application shall be analyzed to determine the appropriate fees from the fee schedule and the applicant shall be informed of the amount due.

- B. Payment Due. The impact fee is due at the time of issuance of a permit for any activity

requiring payment of an impact fee or as specified in the Ordinance, and shall be collected by the Department or a designee.

C. Individual Assessment. The Department shall review individual assessments of fiscal impact pursuant to Section 54-5 of the Ordinance for the following:

1. Any impact generating activity which is not one of the types listed on the fee schedule in accordance with the Ordinance, or
2. Any proposed activity which by its nature, timing, or location is determined to generate impacts costing substantially more than the amount of the fee that would be generated by the fee schedule.
3. Within 7 days of receipt of an application of assessment of fiscal impact, the Department shall determine if the application is complete. The applicant will receive written notice by mail of any deficiency. The procedure for review of applications of individual assessment is completely explained in Section 54-5, (d), of the Ordinance.
4. When the fee payer chooses to have the fee determined by the use of an individual assessment and paragraphs 1 and 2 above do not apply, the fee payer is responsible for preparation and the Department shall approve the qualifications of the consultant(s) preparing the assessment.

II. DETERMINATION OF FEE BASED ON FEE SCHEDULE

- A. Land Use Categories. A list of land use categories is attached. This list should be used along with the definitions in the Ordinance to assign a specific activity to a land use type in the fee schedule.
- B. Gross Floor Area. The amount of the impact fees for non-residential development shall be based upon gross floor area, not leasable floor area. Gross floor area refers to the total area of all floors of a building as measured to the outside surfaces of exterior walls and including, but not limited to, halls, stairways, and elevator shafts. Parking garages are excluded from the definition of gross floor area.
- C. Mixed Use Development. If a development includes both residential and non-residential land uses, the impact fees are assessed for each use based on the fee schedules. In some cases, fee payers may suggest that the total impact fee should be reduced to account for internal trips between residential and non-residential land uses. If there are no provisions in the ordinance for such reduction, however, the fee payer has the option of preparing an individual assessment in accordance with Section 54-5 of the Ordinance.
- D. Mixed Use Structures. In many instances, a particular structure may include auxiliary uses associated with the primary land use. For example, in addition to the actual production of goods, manufacturing facilities usually also have office, warehouse, research, and other associated functions. If the fee payer can document that a secondary use is proposed, then the impact fees may be assessed based on the disaggregated square footage of the primary and secondary use. This procedure should be followed only when the fee payer can clearly document, to the satisfaction of the Department, the square footage accounted for by the primary and secondary land uses.

- E. Residential Accessory Uses. Accessory uses are uses that are necessary and customarily associated with, and clearly incidental and subordinate to the principal use. No fee shall be assessed for accessory land uses to a residential development, such as a clubhouse or tennis court in an apartment complex (residential or planned development), provided it can be clearly established to the Department that the land use does not serve as an individual attraction. However, structures that meet the definition of a "dwelling" are not exempted as accessory uses.
- F. Replacement or Expansion. The replacement or expansion of a previously existing permitted structure or use shall not be assessed impact fees if the owner or their representative can provide documentation regarding their prior existence. Credit for non-residential structures shall be limited to square footage that was a primary use. Pole barns, lean-to, sheds, carports and other accessory uses shall not be afforded credit for non-residential projects.
- G. Mobile Home Parks. Impact fees for mobile homes in parks shall be due at the time of development of the mobile home lot. Impact fees for structures such as offices, clubhouses, etc. in mobile home parks shall be due at the time of the development order and/or building permit issuance. Impact fees shall not be due for replacement mobile homes on existing sites that were previously developed prior to adoption of the Impact Fee Ordinance.
- H. Impact fees for sites in Recreational Vehicle Parks shall be due at the time of the site development plan approval or other development order deemed appropriate by the County. For RV Parks in existence prior to June 2, 2011, impact fees shall not be due for individual RV sites if an impact fee has been paid previously for that site or when the owner of a RV Park, or their representative, provides documentation to the Department that the RV site has been improved prior to the adoption of Impact Fee Ordinance 2011-A03. Impact fees for structures such as offices, clubhouses, etc. in RV Parks shall be due at the time of the development order and/or building permit issuance.
- I. Model Homes. Model homes on single family lots are assessed as a detached residential dwelling. Model homes on commercial lots shall pay at the same rate as the retail/commercial land use category on the fee schedule.
- J. Places of Worship. Places of worship are requested to submit a letter for the file documenting their anticipated meeting schedule and the number of persons expected to attend said meetings. The Department will assess no fees on churches or other places of worship, with or without related schools or day care centers.
- K. Fraternal Organizations/ Civic Clubs. Civic clubs are requested to submit an affidavit signed by the head of the organization documenting their anticipated meeting schedule and the number of persons expected to attend said meetings. The organization shall pay the public/institutional rate or the fee payer may prepare an individual assessment in accordance with the Ordinance.
- L. Residential Home Expansion. No additional impact fee will be assessed for expansion of a single-family residence.
- M. Veterans Organizations meeting halls/facilities. Veterans organizations are requested to submit a letter for the file documenting their anticipated meeting schedule and the number of persons expected to attend said meetings. The Department will assess no fees on

facilities owned by qualified veterans' organizations.

- N. Change of Use. Impact fees shall not be charged for a change of use within an existing building or buildings.
- O. Guest Unit. A new secondary dwelling unit created through construction of a separate structure on a single-family detached lot shall be assessed impact fees for a multi-family unit.

III. ADMINISTRATIVE GUIDELINES

- A. Administrative Determination of Fees. Whenever possible, impact fees shall be assessed in accordance with the land use types in the fee schedule adopted in the impact fee ordinances. If it is determined that there is no comparable type of land use in the fee schedule, the Department shall administratively determine the fee as described in Section 54-4(a) of the Ordinance. If the fee payer disagrees with the impact fee determined administratively (or based on the fee schedule in the Ordinance), the fee payer may prepare an individual assessment in accordance with the Ordinance.
- B. Residential. Replacement of a dwelling with another dwelling unit of the same type on the same lot or site will not incur an impact fee.
- C. Industrial/Manufacturing, Retail/Commercial, and Office. Determination of the land use category will be based upon two criteria:
 - 1. The site plan and construction plans submitted; and
 - 2. The proposed use of the land, based upon the uses permitted by right in the zoning district in which the use is being permitted. If specific uses are not identified, it shall be determined for calculation of the impact fee amount that the uses for the land are those permitted by right in the land use district where the use is located that would result in the highest impact fee.
- D. Uses Not Requiring a Building Permit. Certain uses require a development order but not a building permit. In these cases, the fee will be calculated by an individual assessment in accordance with the procedures outlined in the Ordinance and shall be payable at such time as the development order is approved. When any part of the fee is to be deferred pending completion of future phases of a development, the applicant shall be required to enter into a fee agreement with the Board of County Commissioners as provided in the Ordinance. Any such agreement will be subject to the approval of the County Attorney as to its legal sufficiency and enforceability.
- E. Expiration of Building Permits. If a building permit and/or a development order expires and no construction has commenced, the fee payer shall be entitled to a refund of the impact fees. If a refund is received, the petitioner for a new development order and/or building permit shall pay the applicable impact fees at the time of issuance of the development order and/or building permit.
- F. If construction has commenced, i.e., the foundation inspection for the structure has passed, a refund of impact fees shall not be granted.

IV. CREDITS

Credits shall be given in accordance with Section 54-6, Credits, of the Citrus County Impact Fee Ordinance.

VI. NON-APPLICABILITY

The requirement to pay impact fees shall not apply to the following:

- A. Alteration, expansion or replacement of an existing residential building where no additional residential units are created and the type of housing units are not changed.
- B. Alteration, remodeling, replacement, or a change of use of an existing non-residential building or structure where the square footage is not increased.
- C. The construction of accessory buildings or structures which will not produce additional impact as measured by vehicular trips, or other impact-generating activity.
- D. The replacement of a non-residential building, or structure, with another building, or structure, of the same size.
- E. Any public educational and ancillary plants constructed by a district school board or community college district board of trustees.

VI. USE OF IMPACT FEE FUNDS

- A. Administration. The County shall be entitled to the administrative expense of collecting fees and administering the impact fee ordinance as provided for in Chapter 163-F.S. Said expenses shall be accounted for, and revenues appropriated through the County's annual budgetary process. During the annual budget process, the department, division or agency of the County receiving the funds shall document that the funding received in the last fiscal year covered only the personnel and other costs directly attributable to administering the impact fee system during that same time period.
- B. Capital Improvements. Every planned expenditure of impact fee funds in the County or School Board adopted capital improvements program shall be accompanied by a brief statement describing how the planned project will expand the capacity of the capital transportation, park, fire, EMS, law enforcement, library, public buildings, or school facilities, or, if repaying debt on a previous project, how that previous project expanded capacity. In the event that the project is partially attributable to capacity expansion and partially attributable to replacement or repair, a memorandum shall be attached to the capital improvement program that provides a reasonable methodology to quantify the percentage of project cost that is attributable to capacity expansion, and the use of impact fee funding for such project shall not exceed that percentage of the total cost.
- C. Ordinance Amendments. In the event that additional impact fees are approved by amendment of the Ordinance or the adoption of new ordinances, their administration shall be governed by this regulation so long as no conflict is created thereby. In any event, the specific language of the ordinance shall prevail should such conflict arise.

VII. RETURN OF FEES

Refunds shall be given in accordance with Section 54-9 Return of Fees, of the Citrus County Impact Fee Ordinance. A current owner of record for the property shall be entitled to claim a refund having successfully submitted a completed refund application.

- A. When the right to a refund exists due to a failure to spend development impact fees, then a refund application shall be made in writing to the Department of Planning and Development within one year starting October 1st following the expiration of the ten-year (or extended) period that the development impact fees were collected. Expiration date shall be based on fiscal year of collection. A refund not applied for within said time period shall be deemed waived and the remaining funds shall be reallocated in the appropriate trust account in the Citrus County Impact Fee Trust Fund as identified in the ordinance.
- B. Within 20 days of receipt of the refund application, the Department of Planning and Development shall determine if it is complete per the ordinance. If it is determined that the application is not complete, a written statement specifying the deficiencies shall be sent to the person submitting the application. Unless the deficiencies are corrected, the county shall take no further action on the refund application.
- C. When the Department of Planning and Development determines the refund application is complete, it shall be reviewed by the Department of Management and Budget within 20 days to determine eligibility for refund. Following such review, the county shall provide written notice to the person submitting the application if the decision is to deny the claim for refund.
- D. All refunds shall be made within 45 days after it is determined that a sufficient proof of claim for refund has been made.
- E. Any applicant may appeal the decision to deny the claim for refund by filing a petition with the County Administrator within 30 days of the decision.

FOOTNOTES & REFERENCES TO RELATED AR's: Supersedes AR 13.04-5 dated January 27, 2015

General Categories	Detailed Categories	
Single-Family Detached	Single Family Detached	
Single-Family Detached, Age-Restricted	Single-Family Detached, Age-Restricted	
Assisted Care Living Facility	Assisted Care Living Facility	
Multi-Family	Apartment Duplex	Condominium/Timeshare Townhouse
Mobile Home/RV Park	Mobile Home/RV Park	
Hotel/Motel	Hotel	Motel
Retail/Commercial	Shopping Center/General Retail Auto Repair or Body Shop Automobile Parts Store Bank/Savings Drive-Thru Bank/Savings Walk-in Bowling Alley Building Material and Lumber Store Car Wash Convenience Store w/Gas Pumps Convenience/Gas/Fast Food Discount Store Electronics Superstore Fast Food Rest. w/Drive-Thru Free Standing Discount Superstore Furniture Store Gas/Service Station Golf Course	Golf Driving Range Hardware/Paint Store High Turnover Restaurant Home Improve. Superstore Marina Miniature Golf Course Movie Theater with Matinee New and Used Car Sales Pharmacy/Drug Store w/Drive-Thru Quality Restaurant Quick Lube Racquet Club/Health Club/Spa Self Serve Car Wash Specialty Retail Supermarket Tire Store
Office	General Office Medical Office	Veterinarian Clinic
Public/Institutional	Day Care Center Hospital Government Building Jail	Library Nursing Home Park or Recreational Facility School or College
Industrial/Manufacturing	Industrial, Industrial Park Manufacturing Plant	Welding Shop Wholesale Bakery
Warehouse	Warehouse	Vehicle Storage
Mini Warehouse	Mini Warehouse	