

1 A bill to be entitled
 2 An act relating to local government land development
 3 requirements; creating s. 163.3219, F.S.; providing
 4 legislative findings, declarations, and intent relating to
 5 local government impact fees; requiring impact fees to be
 6 based upon certain available data; requiring a credit
 7 against impact fees for certain taxes, fees, assessments,
 8 liens, charges, or payments; providing criteria;
 9 specifying a time period before collecting an impact fee
 10 or fee increase; prohibiting application of an impact fee
 11 to certain building permits; requiring local governments
 12 to report certain impact fee information to the Auditor
 13 General; limiting imposition of administrative fees;
 14 requiring refund of an impact fee under certain
 15 circumstances; providing criteria for payment of impact
 16 fees; authorizing a local government to establish a
 17 schedule of payments; providing an effective date.

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 19 Be It Enacted by the Legislature of the State of Florida:

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 21 Section 1. Section 163.3219, Florida Statutes, is created
 22 to read:

23 163.3219 Local government impact fees; credits; reports;
 24 application; payment.--

25 (1) The Legislature finds and declares that there is a
 26 lack of consistent criteria for the determination of the
 27 appropriateness, amount, and collection of impact fees.

28 Consequently, there is a wide disparity developing in the

CODING: Words **stricken** are deletions; words **underlined** are additions.

29 application and relative burden of impact fees in different
30 areas of the state. In some areas of the state, impact fees are
31 driving up the cost of housing to an unreasonable degree, and
32 there is insufficient oversight of local governments who collect
33 and use impact fees. Therefore, it is the intent of the
34 Legislature to ensure greater consistency in the determination
35 of the appropriateness, amount, and collection of impact fees;
36 ensure flexibility in the timing of payment of impact fees;
37 provide appropriate notice to fee payers of new fees or fee
38 increases; and ensure the accountability of local governments
39 for the collection and expenditure of all impact fees.

40 (2) Any impact fee that is adopted or amended shall be
41 based upon the most recent accurate and relevant data available.

42 (3)(a) Any local government that imposes an impact fee
43 must include in the calculation of the amount of the fee to be
44 paid a credit for the full present value of all taxes, fees,
45 assessments, liens, charges, or other payments of any kind that
46 have been or will be directly paid by the fee payer or property
47 owner to the local government or other service provider and that
48 will be used to construct capital facilities of the same type
49 for which the impact fee is imposed. The calculation of the
50 credit shall estimate such payments for a period of not less
51 than 30 years, shall include adjustments in the estimated annual
52 payments to account for inflation, increased taxable values, and
53 increased payments, shall use a discount rate no greater than
54 the current costs of borrowing to finance such capital
55 improvements, and shall be based solely upon the estimated

56 payments from new development and the property upon which the
57 new development is located.

58 (b) A local government that imposes an impact fee shall
59 also provide a credit for all taxes or other payments of any
60 kind indirectly paid by the fee payer or property owner through
61 state, federal, or other revenues anticipated to be expended to
62 construct capital facilities of the same type for which the
63 impact fee is imposed.

64 (4)(a) An impact fee or impact fee increase may be
65 collected only after 6 months following the date of final
66 adoption of the ordinance imposing the impact fee or impact fee
67 increase.

68 (b) An impact fee or impact fee increase may not apply to
69 building permits for which a complete application has been filed
70 with the local government prior to the effective date of the
71 ordinance adopting the impact fee or impact fee increase.

72 (5)(a) Each local government that collects impact fees
73 shall report to the Auditor General annually on all collections,
74 expenditures, refunds, and administrative expenses relating to
75 such fees.

76 (b) A local government may not impose an administrative
77 fee for collecting, accounting for, and disbursing impact fees
78 that exceeds the actual direct costs associated with collecting,
79 accounting for, and disbursing the impact fees. In no event
80 shall the administrative fee exceed 3 percent of the total fees
81 collected.

82 (c) Any local government that has not expended an impact
83 fee for the purpose for which the fee was collected within 6

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84 years after receiving the fee shall refund the fee, with
85 interest, to the person who paid the fee.

86 (6) Any local government that collects impact fees shall
87 permit the fees to be paid in whole or in part at the time of
88 the first real estate closing following issuance of a
89 certificate of occupancy for the property subject to the fee and
90 shall allow any remainder to be assessed as part of the local
91 government's tax bill and paid over a 10- to 20-year period. If
92 the fee is not fully paid at the time of closing, the local
93 government may establish a schedule of payments including any
94 costs of deferring payment of the fee.

95 Section 2. This act shall take effect July 1, 2005.