By Senator Bennett

21-1033-05 See HB 1173

1	A bill to be entitled
2	An act relating to local government land
3	development requirements; creating s. 163.3219,
4	F.S.; providing legislative findings,
5	declarations, and intent relating to local
6	government impact fees; requiring impact fees
7	to be based upon certain available data;
8	requiring a credit against impact fees for
9	certain taxes, fees, assessments, liens,
10	charges, or payments; providing criteria;
11	specifying a time period before collecting an
12	impact fee or fee increase; prohibiting
13	application of an impact fee to certain
14	building permits; requiring local governments
15	to report certain impact fee information to the
16	Auditor General; limiting imposition of
17	administrative fees; requiring refund of an
18	impact fee under certain circumstances;
19	providing criteria for payment of impact fees;
20	authorizing a local government to establish a
21	schedule of payments; providing an effective
22	date.
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24	Be It Enacted by the Legislature of the State of Florida:
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26	Section 1. Section 163.3219, Florida Statutes, is
27	created to read:
28	163.3219 Local government impact fees; credits;
29	reports; application; payment
30	(1) The Legislature finds and declares that there is a
31	lack of consistent criteria for the determination of the

appropriateness, amount, and collection of impact fees. 2 Consequently, there is a wide disparity developing in the application and relative burden of impact fees in different 3 4 areas of the state. In some areas of the state, impact fees 5 are driving up the cost of housing to an unreasonable degree, 6 and there is insufficient oversight of local governments who 7 collect and use impact fees. Therefore, it is the intent of 8 the Legislature to ensure greater consistency in the determination of the appropriateness, amount, and collection 9 10 of impact fees; ensure flexibility in the timing of payment of impact fees; provide appropriate notice to fee payers of new 11 12 fees or fee increases; and ensure the accountability of local 13 governments for the collection and expenditure of all impact 14 fees. (2) Any impact fee that is adopted or amended shall be 15 16 based upon the most recent accurate and relevant data 17 available. 18 (3)(a) Any local government that imposes an impact fee must include in the calculation of the amount of the fee to be 19 paid a credit for the full present value of all taxes, fees, 2.0 21 assessments, liens, charges, or other payments of any kind 2.2 that have been or will be directly paid by the fee payer or 23 property owner to the local government or other service provider and that will be used to construct capital facilities 2.4 of the same type for which the impact fee is imposed. The 2.5 calculation of the credit shall estimate such payments for a 2.6 2.7 period of not less than 30 years; shall include adjustments in 2.8 the estimated annual payments to account for inflation, increased taxable values, and increased payments; shall use a 29 discount rate no greater than the current costs of borrowing 30 to finance such capital improvements; and shall be based 31

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solely upon the estimated payments from new development and 2 the property upon which the new development is located. (b) A local government that imposes an impact fee 3 4 shall also provide a credit for all taxes or other payments of 5 any kind indirectly paid by the fee payer or property owner 6 through state, federal, or other revenues anticipated to be 7 expended to construct capital facilities of the same type for 8 which the impact fee is imposed. 9 (4)(a) An impact fee or impact fee increase may be 10 collected only after 6 months following the date of final adoption of the ordinance imposing the impact fee or impact 11 12 fee increase. 13 (b) An impact fee or impact fee increase may not apply to building permits for which a complete application has been 14 filed with the local government prior to the effective date of 15 the ordinance adopting the impact fee or impact fee increase. 16 (5)(a) Each local government that collects impact fees 18 shall report to the Auditor General annually on all collections, expenditures, refunds, and administrative 19 expenses relating to such fees. 2.0 21 (b) A local government may not impose an administrative fee for collecting, accounting for, and 2.2 23 disbursing impact fees which exceeds the actual direct costs associated with collecting, accounting for, and disbursing the 2.4 impact fees. In no event shall the administrative fee exceed 3 2.5 percent of the total fees collected. 26 27 (c) Any local government that has not expended an 2.8 impact fee for the purpose for which the fee was collected within 6 years after receiving the fee shall refund the fee, 29 30 with interest, to the person who paid the fee.

(6) Any local government that collects impact fees shall permit the fees to be paid in whole or in part at the time of the first real estate closing following issuance of a certificate of occupancy for the property subject to the fee and shall allow any remainder to be assessed as part of the local government's tax bill and paid over a 10-year to 20-year period. If the fee is not fully paid at the time of closing, the local government may establish a schedule of payments including any costs of deferring payment of the fee. Section 2. This act shall take effect July 1, 2005.