

Annual Report on Impact Fees

January 2015 – December 2015

Engineering Department
Office of Impact Fees

Jefferson County Government

8 February 2016

Contents

Tables and Figures	3
Appendices.....	3
1.1. Trends in Fee Collection.....	4
1.2. Fees Collected.....	6
1.3. Financial Data	9
1.4. Fees Disbursed	11
1.4.1. Refunds	11
1.4.2. Requisitions.....	11
2. Annual Review.....	13
2.1. Recommended Changes to Ordinances or Procedures	13
2.1.1. Ordinance Changes During 2016.....	13
2.2. Identification of FY 2017 Impact Fee-Fundable Capital Projects	14
2.2.1. Schools.....	15
2.2.2. Parks & Recreation	15
2.2.3. EMS	15
2.3. Proposed Fee Boundary Districts.....	15
2.4. Proposed Fee Schedule Changes	16
2.4.1. Inflation Adjustments.....	17
2.5. Proposed Changes to Level of Service Standards.....	17
2.5.1. Overview.....	17
2.6. Proposed Changes to Base Data for Fee Calculation.....	17
3. 2011 Inflation Adjustments.....	17
3.1. Source Data.....	17
3.2. Inflation Adjustment – Schools	18
3.3. Inflation Adjustment – Law Enforcement	19
3.4. Inflation Adjustment – Parks & Recreation.....	19
3.5. Inflation Adjustment – EMS.....	20
3.6. Residential Fee Totals – Inflation Adjusted.....	21

Tables and Figures

Table 1A. Total County Residential Building Permits (CY 2004-2015)	4
Table 1B. Total County Non-Residential Building Permits (CY 2004-2015)	5
Table 2. Fees Collected – Calendar Year 2015	6
Table 3. Fees Collected by County Tax District – Calendar Year 2015	7
Table 4. Fees Collected by Municipal Tax District – Calendar Year 2015	8
Table 5. Office of Impact Fees General Account (3111776)	9
Table 6. Impact Fee Holding Accounts	10
Table 7. FY 2016 Approved Fee Fundable Projects	11
Table 8. Impact Fee Holding Account Withdraws	12
Table 9. BOE Fee Fundable Projects	15
Table 11. Park & Recreation Fee Fundable Projects	15
Table 12. Jefferson County EMS Projects	15
Table 13. Price Indices and Cost of Living Adjustment	18
Table 14. Inflation Adjustment – Schools	18
Table 15. Inflation Adjustment - Law Enforcement	19
Table 16. Inflation Adjustment - Parks & Recreation	19
Table 17. Inflation Adjustment - EMS	20
Table 18. Inflation Adjusted Maximum Fee Schedule - 01 April 2015	21

Appendices

Appendix A. Reduction of Commercial Impact Fee Ordinance	A
Appendix B. Affordable Housing Discount Fee Schedule	B

Executive Summary

1.1. Trends in Fee Collection

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2015 increased relative to CY 2014 while commercial was equal to the prior year's units, as indicated in Tables 1A and 1B. However, impact fee revenue relative to last year is lower. In CY 2015 there were 304 impact fee applications processed. Of that total, 14 applications were for replacement of existing dwelling units, which do not represent new growth and were exempt from impact fees.

Table 1A. Total County Residential Building Permits (CY 2004-2015)

Year	Single Family			Town Home			Duplex			Multifamily			Grand Total
	Exempt	Fees	Total	Exempt	Fees	Total	Exempt	Fees	Total	Exempt	Fees	Total	
2004	49	269	318	0	5	5	0	0	0	0	0	0	323
2005	39	324	363	0	22	22	0	0	0	0	0	0	385
2006	42	256	298	0	57	57	0	0	0	0	0	0	355
2007	38	213	251	0	66	66	0	0	0	0	0	0	317
2008	22	108	130	0	39	39	0	0	0	0	0	0	169
2009	25	75	100	0	50	50	0	0	0	0	0	0	150
2010	32	91	123	0	39	39	0	0	0	0	0	0	162
2011	21	73	94	1	40	41	0	0	0	0	0	0	135
2012	13	118	131	0	24	24	0	0	0	0	0	0	155
2013	4	207	211	0	38	38	0	0	0	0	0	0	249
2014	4	182	186	0	16	16	0	0	0	0	0	0	202
2015	14	182	196	0	8	8	0	4	4	0	96	96	304
Total	303	2098	2401	1	405	406	0	4	4	0	96	96	2906

Table 1B. Total County Non-Residential Building Permits (CY 2004-2015)

Year	Exempt	Fees	Total
2004	0	4	4
2005	0	5	5
2006	0	0	0
2007	10	12	22
2008	4	9	13
2009	3	2	5
2010	10	8	18
2011	1	11	12
2012	3	13	16
2013	1	3	4
2014	0	4	4
2015	0	5	5
Grand Total	32	76	108

1.2. Fees Collected

Jefferson County uses a fiscal year which starts in July and runs through June of the next year. The accounting of fees collected to date is based on a calendar year since this report is due to the Commission in January of each year. Thus, these values reported below span Fiscal Years 2015 and 2016 and run from 1 January 2015 through 31 December 2015. Table 2 presents the total fee collection data, while Tables 3 and 4 present the financial data categorized into county and municipal tax districts.

The financial transaction information for the Office of Impact Fees general account (which serves as the initial account of fee deposit) is presented in Table 5. Table 6 presents the financial data for each of the four long term impact fee holding accounts (Schools, Law Enforcement, Parks & Recreation, and EMS).

Table 2. Fees Collected – Calendar Year 2015

Land Use	Type	Schools	Law	Parks & Rec	EMS	Grand Total
Residential	Single Family	\$1,310,805	\$18,471	\$94,431	\$42,426	\$1,466,133
	Town Home/Duplex	\$34,240	\$800	\$2,300	\$2,132	\$39,472
	Town Home	\$25,680	\$644	\$1,752	\$192	\$28,268
	Duplex	\$13,096	\$0	\$656	\$74	\$13,826
	Multifamily	\$183,456	\$0	\$14,880	\$1,632	\$199,968
Residential Total		\$1,567,277	\$19,915	\$114,019	\$46,456	\$1,747,667
Commercial	Comm25Less	\$0	\$14	\$0	\$5	\$19
	Ware House	\$0	\$7	\$0	\$4	\$11
Commercial Total		\$0	\$21	\$0	\$9	\$30
Grand Total		\$1,567,277	\$19,936	\$114,019	\$46,465	1,747,697

Table 3. Fees Collected by County Tax District – Calendar Year 2015

Tax District	Land Use	Type	Schools	Law	Parks & Rec	EMS	Grand Total
02 Charles Town	Residential	Single Family	\$97,064	\$2,652	\$7,275	\$1,733	\$108,724
		Town Home/Duplex	\$34,240	\$800	\$2,300	\$2,132	\$39,472
		Town Home	\$25,680	\$644	\$1,752	\$192	\$28,268
	Residential Total						\$176,464
	Commercial	Comm25Less	\$0	\$14	\$0	\$2	\$16
		Ware House	\$0	\$2	\$0	\$1	\$3
Commercial Total						\$19	
02 Charles Town Total							\$176,483
04 Harpers Ferry	Residential	Single Family	\$287,616	\$7,477	\$20,773	\$9,047	\$324,913
	Residential Total						\$324,913
04 Harpers Ferry Total							\$324,913
06 Kabletown	Residential	Single Family	\$96,681	\$2,584	\$7,129	\$2,314	\$108,708
	Residential Total						\$108,708
06 Kabletown Total							\$108,708
07 Middleway	Residential	Single Family	\$22,800	\$644	\$1,752	\$192	\$25,388
		Residential Total					\$25,388
	Commercial	Ware House	\$0	\$5	\$0	\$3	\$8
Commercial Total						\$8	
07 Middleway Total							\$25,396
09 Shepherdstown	Residential	Single Family	\$193,548	\$5,114	\$14,148	\$5,244	\$218,054
	Residential Total						\$218,054
09 Shepherdstown Total							\$218,054
Grand Total							\$853,554

Table 4. Fees Collected by Municipal Tax District – Calendar Year 2015

Tax District	Land Use	Type	Schools	Parks & Rec	EMS	Grand Total
03 Charles Town Corp	Residential	Single Family	\$415,092	\$28,998	\$17,952	\$462,042
	Residential Total					\$462,042
	Commercial	Comm25Less	\$0	\$0	\$3	\$3
	Commercial Total					\$3
03 Charles Town Corp Total						\$462,045
08 Ranson Corp	Residential	Single Family	\$198,004	\$14,356	\$5,944	\$218,304
		Duplex	\$13,096	\$656	\$74	\$13,826
		Multifamily	\$183,456	\$14,880	\$1,632	\$199,968
	Residential Total					\$432,098
08 Ranson Corp Total						
		Grand Total				\$894,143

1.3. Financial Data

Table 5. Office of Impact Fees General Account (3111776)

Month	Starting Balance	Total Deposits	Total Checks	Interest	Ending Balance
January	\$123,293.92	\$239,698.00	\$123,293.92	\$64.67	\$239,762.67
February	\$239,762.67	\$90,704.00	\$239,762.67	\$78.44	\$90,782.44
March	\$90,782.44	\$201,898.00	\$90,782.44	\$45.91	\$201,943.91
April	\$201,943.91	\$180,098.00	\$201,943.91	\$85.73	\$180,183.73
May	\$180,183.73	\$455,842.00	\$180,183.73	\$169.65	\$456,011.65
June	\$456,011.65	\$115,624.00	\$456,011.65	\$78.41	\$115,702.41
July	\$115,702.41	\$129,184.00	\$115,702.41	\$43.09	\$129,227.09
August	\$129,227.09	\$63,716.00	\$129,227.09	\$24.77	\$63,740.77
September	\$63,740.77	\$66,316.00	\$63,740.77	\$16.01	\$66,332.01
October	\$66,332.01	\$112,958.00	\$66,332.01	\$29.30	\$112,987.30
November	\$112,987.30	\$78,965.00	\$112,987.30	\$49.92	\$79,014.92
December	\$79,014.92	\$12,694.00	\$79,014.92	\$17.12	\$12,711.12
	Totals	\$1,747,697.00	\$1,858,982.82	\$703.02	
			December 2015 Outstanding Credits		0.00
			January 2016 Transfers		(\$12,711.12)
			01 January 2016 Deposits		0.00
			01 January 2016 Balance		0.00

Table 6. Impact Fee Holding Accounts

Category	Schools	Law	Parks	EMS
Account Number	3107582	3120120	3122808	3122816
Balance on 01 January 2015	\$1,202,443.11	\$41,176.10	\$478,716.14	\$114,482.68
Total Deposits	\$1,664,516.90	\$21,069.75	\$120,357.03	\$53,039.14
Withdraws /1	(\$1,000,000.00)	(\$0.00)	(\$573,380.00)	(\$81,000.00)
Interest Accrued - CY 2015	\$6,822.77	\$262.39	\$1,521.64	\$681.93
Balance on 31 December 2015	\$1,873,782.78	\$62,508.24	\$27,214.81	\$87,203.75
January Transfers /2	\$11,415.41	\$322.34	\$877.20	\$96.17
<i>Of Which</i>				
<i>Transferred Fees</i>	\$11,400.00	\$322.00	\$876.00	\$96.00
<i>Transferred Interest</i>	\$15.41	\$0.34	\$1.20	\$0.47
Final Balance 06 January 2016	\$1,885,198.19	\$62,830.58	\$28,092.01	\$87,299.92

Notes

/1 See Table 7 for details.

/2 From fees collected in December 2015 and transferred in January 2016.

1.4. Fees Disbursed

Fees are disbursed from the long term accounts for only two reasons: refund and requisition. The transactional details for all fee disbursements are presented in Table 8.

1.4.1. Refunds

Refunds are only processed when a building permit is revoked and upon written request of the building permit applicant.

1.4.2. Requisitions

The fee fundable projects approved by the Impact Fee Program Specialist for FY 2016 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2016 Capital Improvement Plans are listed in Table 8. Projects eligible for funding by impact fees must be approved by the County Commission. The impact fee fundable projects for FY 2017 remain to be presented to the County Commission for approval.

Table 7. FY 2016 Approved Fee Fundable Projects

Category	Capital Improvement Project	Approved Impact Fee Funding
Schools	Classroom & Gym Renovation at Ranson Elementary	\$500,000
	Classroom & Gym Renovation at Shepherdstown Elementary	\$500,000
	County-Wide Improvement (All Schools)	\$1,000,000
Law Enforcement	Weapons Training Qualifications Range	\$20,000
	Mobile Data Terminal System	\$27,500
Parks and Recreation	Hite Road Park Improvements	\$400,000
	Park System master Plan	\$21,500
EMS	JCESA Building Mortgage	\$81,000

Table 8. Impact Fee Holding Account Withdraws

Account	Check Date	Statement Date	Debit	Notes
School	3/13/2015	3/31/2015	\$1,000,000.00	Requisition 15R0110 - Jefferson County New Bus Garage
		Total	\$1,000,000.00	
Parks	5/8/2015	5/31/2015	\$7,228.69	Requisition 15R0111 - Park Master Plan
	5/15/2015	5/31/2015	\$179,745.63	Requisition 15R0112 - Hite Park Phase I
	5/29/2015	6/30/2015	\$1,462.86	Requisition 15R0113 - Park Master Plan
	7/1/2015	7/31/2015	\$113,241.62	Requisition 15R0114 - Hite Park Phase I
	8/21/2015	9/30/2015	\$59,664.65	Requisition 15R0115 - James Hite Park Phase I
	9/4/2015	9/30/2015	\$157,036.55	Requisition 15R0116 - James Hite Park Phase I
	9/4/2015	9/30/2015	\$55,000.00	Requisition 15R0117 - James Hite Park Phase I
		Total	\$573,380.00	
EMS	10/9/2015	10/31/2015	\$81,000.00	Requisition 15R0118 - JCESA Mortgage
		Total	\$81,000.00	
		Grand Total	\$1,654,380.00	

2. Annual Review

2.1. *Recommended Changes to Ordinances or Procedures*

There are no proposed changes to any of the Impact Fee Ordinances.

2.1.1. Ordinance Changes During 2015

In 2014, the County Commission contracted with Tischler-Bise to recalculate the impact fees. The recalculation was completed in 2015 and the new impact fees were adopted by the County Commission on April 2, 2015, at 70% of the full calculated amounts. The fees became effective May 1, 2015. The following impact fee ordinances were amended to reflect the new impact fee schedules for each impact fee entity:

Schools Ordinance No. 2003-3

Amended April 2, 2015; Effective May 1, 2015

Parks & Recreation Ordinance No. 2005-2

Amended April 2, 2015; Effective May 1, 2015

Law Enforcement Ordinance No. 2005-1

Amended April 2, 2015; Effective May 1, 2015

EMS Ordinance No. 2005-3

Amended April 2, 2015; Effective May 1, 2015

In 2013, the County Commission adopted Ordinance No. 2013-1, which amended Law Enforcement Ordinance No. 2005-1 and EMS Ordinance No. 2005-3; reducing the commercial impact fees by 99.5% of the actual impact fee calculation for new commercial development. The reduction became effective on July 1, 2013 and was set to expire on July 1, 2015, unless extended by the County Commission. At the July 2, 2015, County Commission meeting, John Reisenweber, Executive Director, Jefferson County Development Authority, presented a report to the County Commission. Commissioner Jane Tabb made a motion “to request the Jefferson County Development Authority complete an updated report on the data regarding the two year reduction of commercial impact fees in Jefferson County and to continue with the current reduced commercial impact fee rates until all impact fees are ready to be reviewed or as needed.” Motion was seconded and unanimously approved.

The Impact Fees Procedure Ordinance was last amended on November 12, 2012, to provide for the Affordable Housing Discount. The discount is required under West Virginia Code §7-20-7A “Impact Fees for Affordable Housing”, which was enacted during the CY 2011 Legislative Session. There were no amendments to the Impact Fee Procedures Ordinance in 2015.

2.2. Identification of FY 2017 Impact Fee-Fundable Capital Projects

The following projects will appear on the FY 2017 Jefferson County Capital Improvement Plan and are listed because they have been identified by the Impact Fee Program Specialist as being eligible for funding by impact fees, either in whole or in part. However, a final determination of eligibility has not been made. Projects so identified represent expansion of the current level of service. Exclusion of other projects, listed in the FY 2017 CIP but not included here, only indicates that they are not eligible for funding by impact fees and should not be taken as an indication of their overall merit.

Note that in all service categories, there are insufficient funds to approve all listed projects. Tables 9-12 list all potentially fundable projects with the knowledge that not all listed projects will be funded via impact fees.

2.2.1. Schools

Table 9. BOE Fee Fundable Projects

Project	Current Request	Funding Potential	Category
County-Wide Expansion of School Facilities	\$1,000,000	\$1,000,000	(Varies by Project)
Totals	\$1,000,000	\$1,000,000	

2.2.2. Parks & Recreation

Table 11. Park & Recreation Fee Fundable Projects

Project	Current Request	Funding Potential	Category
Hite Road Park Improvements/1	\$80,000	\$32,000	Facilities and Improvements
Totals	\$80,000	\$32,000	

Note: /1 Request exceeds funds anticipated by beginning of FY 2016.

2.2.3. EMS

Table 12. Jefferson County EMS Projects

Company	Project	Current Request	Funding Potential	Category
JCESA	Building Mortgage	\$81,000	\$81,000	Facilities
	Totals	\$81,000	\$81,000	

2.3. Proposed Fee Boundary Districts

Presently, the only fee category which utilizes fee districts is Law Enforcement. The boundaries of these districts are coincident with the current municipal boundaries. The Law Enforcement Impact Fee Ordinance defines the fee collection district as that portion of the county which is unincorporated. As various municipalities continue to annex portions of the county, this boundary automatically adjusts. Thus there are no specific recommendations to change fee boundaries.

2.4. Proposed Fee Schedule Changes

Under past Office of Impact Fee procedures, impact fee studies have been updated on a three year cycle. In December of 2011, all four impact fee categories underwent a recalculation of which the County Commission elected to retain the current Impact Fee Schedule upon the 2012 Annual Report presentation.

The 2011 TischlerBise report indicates that on average, the County updates its impact fee methodologies and components every five years. Therefore the Schools, Law Enforcement, Parks and Recreation, and EMS impact fee categories were due for recalculation in CY 2014. The County Commission recalculated the fees beginning in 2014 and adopted new fee schedules, which became effective on 1 May 2015.

2.4.1. Inflation Adjustments

It is generally recommended that all ordinance schedules not recalculated in any given calendar year be adjusted for inflation. By dictate of the Impact Fee Procedures Ordinance [2003-1], the Impact Fee Program Specialist must use the Price Indexes for Gross Government Fixed Investment by Type which is published by the United States Bureau of Economic Analysis¹. Table 13 is extracted from the United States Bureau of Economic Analysis (BEA) data for price indexes (Table 5.9.4B – Price Indexes for Gross Government Fixed Investment by Type), for year 2012 and 2013. These represent the most recent price indices and were released on 5 August, 2015. These data constitute the source for the annual inflation adjustments for the four impact fee categories currently in effect. As per the Impact Fee Procedures Ordinance 2003-1, Section 6(B), the annual inflation adjustment will be applied on 1 April 2016 unless the County Commission acts to stay these adjustments.

2.5. Proposed Changes to Level of Service Standards

2.5.1. Overview

West Virginia Code §7-20 requires that the County maintain, as part of its capital improvement program, level of service standards (LOS) for impact fee-applicable categories. The County maintains its LOS as the base data used to conduct impact fee calculations and these standards are documented in the various impact fee studies. Thus, the Level of Service Standards for the categories of Schools, Law Enforcement, Parks & Recreation, and EMS services were last updated and adopted in April 2015.

Regardless of whether the County Commission adopts any or all of the recalculated fee schedules, the recalculation exercise in effect recalibrates the Level of Service Standards for Jefferson County. The next scheduled update to the Level of Service Standards will occur in 2020.

2.6. Proposed Changes to Base Data for Fee Calculation

There are no changes at this time.

3. 2016 Inflation Adjustments

3.1. Source Data

The following Table 13 is extracted from the United States Bureau of Economic Analysis (BEA) data for price indexes (Table 5.9.4B - Price Indexes for Gross Government Fixed Investment by Type), for years 2013 and 2014². These represent the most recent price indices and were released on 5 August, 2015. These data constitute the source for the annual inflation adjustments for the 4 impact fee categories currently in effect. As per the Impact Fee Procedures Ordinance 2003-1,

¹ Source is Table 5.9.4B, lines 35, 36 and 37.

² Source: <http://www.bea.gov/iTable/iTable.cfm?ReqID=9&step=1#reqid=9&step=3&isuri+1&903=338> (select Table 5.9.4B).

Section 6(B), the annual inflation adjustment will be applied on 1 April 2016 unless the County Commission acts to stay these adjustments. The inflationary adjustments result in a higher impact fee for all fee categories.

The values in the columns titled 2015 Impact Fee (tables 14-17) are the fees in effect as of 1 May 2015.

Table 13. Price Indices and Cost of Living Adjustment

BEA Table Line	Fee Category	Structure Class	Price Index CY 2013	Price Index CY 2014	Differential (Inflation Adjustment Factor)
35	School	State and Local – Educational	107.624	111.29	1.0341
36	Law & EMS	State and Local – Public Safety	102.458	108.535	1.0593
37	Parks	Amusement & Recreation	102.479	108.609	1.0598

Source: Bureau of Economic Analysis, US Department of Commerce.

3.2. Inflation Adjustment – Schools

Table 14. Inflation Adjustment – Schools

Residential Development	2015 Impact Fee	2016 Adjusted	Differential
Single Family	\$5,700	\$5,894	\$194
Town home	\$6,420	\$6,639	\$219
Duplex	\$6,420	\$6,639	\$219
Multi-family	\$3,982	\$4,118	\$136

3.3. Inflation Adjustment – Law Enforcement

Table 15. Inflation Adjustment - Law Enforcement

Residential Development	2015 Impact Fee	2016 Adjusted	Differential
Single Family	\$161	\$170.55	\$9.55
Town home	\$161	\$170.55	\$9.55
Duplex	\$118	\$125.00	\$7.00
Multi-family	\$118	\$125.00	\$7.00
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2015 Impact Fee	2016 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$278	\$294.49	\$16.49
Commercial/Shopping Center 25,001 – 50,000 SF	\$278	\$294.49	\$16.49
Commercial/Shopping Center 50,001 – 100,000 SF	\$278	\$294.49	\$16.49
Commercial/Shopping Center 100,001 – 200,000 SF	\$278	\$294.49	\$16.49
Commercial/Shopping Center over 200,000 SF	\$278	\$294.49	\$16.49
Office/Institutional 10,000 SF or less	\$109	\$115.47	\$6.47
Office/Institutional 10,001 – 25,000 SF	\$109	\$115.47	\$6.47
Office/Institutional 25,001 – 50,000 SF	\$109	\$115.47	\$6.47
Office/Institutional 50,001 – 100,000 SF	\$109	\$115.47	\$6.47
Office/Institutional over 100,000 SF	\$109	\$115.47	\$6.47
Business Park	\$123	\$130.30	\$7.30
Light Industrial	\$69	\$73.09	\$4.09
Warehousing	\$35	\$37.08	\$2.08
Manufacturing	\$37	\$39.19	\$2.19

3.4. Inflation Adjustment – Parks & Recreation

Table 16. Inflation Adjustment - Parks & Recreation

Residential Development	2015 Impact Fee	2016 Adjusted	Differential
Single Family	\$438	\$464.20	\$26.20
Town home	\$438	\$464.20	\$26.20
Duplex	\$322	\$341.26	\$19.26
Multi-family	\$322	\$341.26	\$19.26

3.5. Inflation Adjustment – EMS

Table 17. Inflation Adjustment - EMS

Residential Development	2015 Impact Fee	2016 Adjusted	Differential
Single Family	\$48	\$50.85	\$2.85
Town home	\$48	\$50.85	\$2.85
Duplex	\$36	\$38.14	\$2.14
Multi-family	\$36	\$38.14	\$2.14
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2015 Impact Fee	2016 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$52	\$55.08	\$3.08
Commercial/Shopping Center 25,001 – 50,000 SF	\$52	\$55.08	\$3.08
Commercial/Shopping Center 50,001 – 100,000 SF	\$52	\$55.08	\$3.08
Commercial/Shopping Center 100,001 – 200,000 SF	\$52	\$55.08	\$3.08
Commercial/Shopping Center over 200,000 SF	\$52	\$55.08	\$3.08
Office/Institutional 10,000 SF or less	\$86	\$91.10	\$5.10
Office/Institutional 10,001 – 25,000 SF	\$86	\$91.10	\$5.10
Office/Institutional 25,001 – 50,000 SF	\$86	\$91.10	\$5.10
Office/Institutional 50,001 – 100,000 SF	\$86	\$91.10	\$5.10
Office/Institutional over 100,000 SF	\$86	\$91.10	\$5.10
Business Park	\$80	\$84.74	\$4.74
Light Industrial	\$60	\$63.56	\$3.56
Warehousing	\$24	\$25.42	\$1.42
Manufacturing	\$46	\$48.73	\$2.73

3.6. Residential Fee Totals – Inflation Adjusted

The Impact Fee Procedure Ordinance (2003-1) indicates that unless the Commission acts to prevent these adjustments from taking effect, they automatically apply on the first day of April (c.f. §6(B) *et seq.*). If the County Commission does not act to prevent the inflation adjustments listed in Table 18 from going into effect, the fee schedule listed in Table 18 below will apply on 1 April 2016. Commercial fee schedules are always determined by the Impact Fee Program Specialist on a case by case basis and thus may not easily be condensed into a summary table. This fee schedule is based on the schedule resulting from the fee recalculations of 2015. There has been no inflationary adjustments to the fee amounts since 2011.

Table 18. Inflation Adjusted Maximum Fee Schedule - 01 April 2016

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	01 April 2016 Impact Fee per Dwelling Unit
Single Family	Schools	\$5,700	\$5,894
	Law Enforcement	\$161	\$170
	Parks & Recreation	\$438	\$464
	EMS	\$48	\$50
	TOTAL	\$6,347	\$6,578
Town Home	Schools	\$6,420	\$6,639
	Law Enforcement	\$161	\$170
	Parks & Recreation	\$438	\$464
	EMS	\$48	\$50
	TOTAL	\$7,067	\$7,323
Duplex	Schools	\$6,420	\$6,639
	Law Enforcement	\$118	\$125
	Parks & Recreation	\$322	\$341
	EMS	\$36	\$38
		\$6,896	\$7,143
Multi-Family	Schools	\$3,982	\$4,118
	Law Enforcement	\$118	\$125
	Parks & Recreation	\$322	\$341
	EMS	\$36	\$38
	TOTAL	\$4,458	\$4,622

ORDINANCE NO. 2013-1

AN ORDINANCE OF JEFFERSON COUNTY, WEST VIRGINIA, AMENDING CERTAIN PARTS OF PRIOR COUNTY IMPACT FEE ORDINANCES 2005-1 AND 2005-3; REGARDING AMENDING AND/OR REDUCING CERTAIN IMPACT FEE RATES APPLYING TO NON-RESIDENTIAL UNITS FOR A SPECIFIED PERIOD OF TIME; REQUIRING A REVIEW OF COMMERCIAL AND ECONOMIC DEVELOPMENT AT THE END OF ONE YEAR .

WHEREAS, the County Commission of Jefferson County, West Virginia adopted Ordinance 2005-1 and 2005-3 on January 20, 2005, which Ordinances provide for Law Enforcement and Fire and EMS fees to be paid on new construction;

WHEREAS, the Jefferson County Commission recognizes that the adverse effects of the national recession and the financial and credit crises are still impacting the state and local economy;

WHEREAS, said impacts have resulted in a significant reduction in new non-residential commercial development and construction activity in Jefferson County;

WHEREAS, Non-residential Commercial development provides local jobs and economic opportunity to the citizens of Jefferson County;

WHEREAS, a decrease in Non-residential Commercial development has a negative impact upon the citizens of Jefferson County;

WHEREAS, the Jefferson County Commission hereby finds that it is in the best interest of the citizens of Jefferson County to encourage economic development by temporarily reducing the impact fees assessed on new Non-residential Commercial Development;

WHEREAS, the Commission has determined that a reduction on the rate of collection of the Law Enforcement and the Fire and EMS impact fees will further the desired purpose of stimulating economic development and non-residential commercial construction activity in Jefferson County;

WHEREAS, the County Commission desires an update from the Jefferson County Development Authority on the development and permitting activity of non-residential construction after the initial twenty-four (24) months of the reduction to determine the effectiveness of the reduction in stimulating economic and commercial growth;

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA:

SECTION 1. AMENDING THE NON-RESIDENTIAL IMPACT FEES SET FORTH IN ORDINANCES 2005-1 AND 2005-3.

- (1) The impact fee rates charged to Non-residential Development in Ordinance No. 2005-1 (Law Enforcement Impact Fees) and Ordinance No. 2005-3 (Fire and EMS Impact Fees) shall be reduced to by ninety-nine percent (99%) commencing on July 1, 2013 for a period of twenty-

four (24) months through the County Commission's review at the end of the twenty-four (24) month period.

- (2) At the end of the initial twenty-four (24) month period, the County Commission, using the report received from the Jefferson County Development Authority, shall review the effectiveness of the reduction in encouraging commercial development and stimulating the local economy. After completion of such review, the Commission shall either: 1) maintain the reduction implemented by the Ordinance; 2) return the non-residential development impact fees to the fee schedule provided in Ordinance Nos. 2005-1 and 2005-3; or 3) implement a new non-residential development impact fee schedule.
- (3) The reduction in the non-residential fees as provided for in this Ordinance may extend beyond the initial twenty-four (24) month period and shall remain in effect until the County Commission completes its review of the reduction's impact on commercial and economic development.

SECTION 2. EFFECTIVE DATE.

This Ordinance shall take effect upon an affirmative, majority vote of the County Commission. Except as specifically provided otherwise herein, this Ordinance shall supersede all other Ordinance(s) of Jefferson County, West Virginia to the extent such other Ordinance(s) are in conflict herewith. However, the amended impact fees associated with non-residential development as set forth in this Ordinance shall not become effective until July 1, 2013.

SECTION 3. Severability.

- (1) If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase or portion of this Ordinance shall be deemed to be a separate, distinct and independent provision and such holding shall not affect the validity of the remaining provisions of this Ordinance nor impair or nullify the remainder of this Ordinance which shall continue in full force and effect.
- (2) If the application of any provision of this Ordinance to any new development is declared to be invalid by a decision of any court of competent jurisdiction, the intent of the County Commissioners is that such decision shall be limited only to the specific new development expressly involved in the controversy, action or proceeding in which such decision of invalidity was rendered. Such decision shall not affect, impair, or nullify this Ordinance as a whole or the application of any provision of this Ordinance to any other new development.

SECTION 4. DEFINITIONS.

Terms used in this Ordinance shall have the meaning provided in the applicable "Definition" Section(s) of the Jefferson County Impact Fee Procedures Ordinance unless modified or otherwise stated herein.

SECTION 5. INCLUSION IN THE CODE.

It is the intention of the County Commission of Jefferson County, West Virginia, and it is hereby provided, that the provisions of this Ordinance shall be made part of the Jefferson County Impact Fee Ordinances. To this end, any section or subsection of this Ordinance may be re-numbered or re-lettered to accomplish such intention, and the word "Ordinance" may be changed to "Section", "Article", or any other appropriate designation.

SECTION 6. FULL FORCE AND EFFECT OF REMAINDER.

All section, subsections, clauses, sentences, phrases, and provisions of Ordinance Nos. 2005-1 and 2005-3 not changed or amended herein shall stay the same and remain in full force and effect until amended, repealed or otherwise acted upon by the County Commission of Jefferson County.

The undersigned hereby certifies that this Ordinance was approved and adopted by the Jefferson County Commission on the ____ day of June, 2013.

JEFFERSON COUNTY, WEST VIRGINIA
Engineering Department
Office of Impact Fees
116 East Washington Street, P.O. Box 716
Charles Town, WV 25414

Phone: (304) 728-3331

Fax: (304) 728-3953

Michelle Mason
Impact Fee Program Specialist

mmason@jeffersoncountywv.org

Affordable Housing Discounted Impact Fee Per Dwelling Unit Type

December 31, 2015 Housing Index Average Market Value

for Jefferson County, WV: \$226,149

Current Impact Fee	<i>Single Family</i>	<i>Town Home</i>	<i>Duplex</i>	<i>Multi-Family</i>	
	\$6,347	\$7,067	\$6,896	\$4,458	
Percentage	Affordable Housing Market Value	Discounted Impact Fee Per Dwelling Unit Type			
	60%	\$135,689	\$3,808	\$4,240	\$4,138
59%	\$133,428	\$3,745	\$4,170	\$4,069	\$2,630
58%	\$131,166	\$3,681	\$4,099	\$4,000	\$2,586
57%	\$128,905	\$3,618	\$4,028	\$3,931	\$2,541
56%	\$126,643	\$3,554	\$3,958	\$3,862	\$2,496
55%	\$124,382	\$3,491	\$3,887	\$3,793	\$2,452
54%	\$122,120	\$3,427	\$3,816	\$3,724	\$2,407
53%	\$119,859	\$3,364	\$3,746	\$3,655	\$2,363
52%	\$117,597	\$3,300	\$3,675	\$3,586	\$2,318
51%	\$115,336	\$3,237	\$3,604	\$3,517	\$2,274
50%	\$113,075	\$3,173	\$3,533	\$3,448	\$2,229
49%	\$110,813	\$3,110	\$3,463	\$3,379	\$2,184
48%	\$108,552	\$3,047	\$3,392	\$3,310	\$2,140
47%	\$106,290	\$2,983	\$3,321	\$3,241	\$2,095
46%	\$104,029	\$2,920	\$3,251	\$3,172	\$2,051
45%	\$101,767	\$2,856	\$3,180	\$3,103	\$2,006
44%	\$99,506	\$2,793	\$3,109	\$3,034	\$1,962
43%	\$97,244	\$2,729	\$3,039	\$2,965	\$1,917
42%	\$94,983	\$2,666	\$2,968	\$2,896	\$1,872
41%	\$92,721	\$2,602	\$2,897	\$2,827	\$1,828
40%	\$90,460	\$2,539	\$2,827	\$2,758	\$1,783
39%	\$88,198	\$2,475	\$2,756	\$2,689	\$1,739
38%	\$85,937	\$2,412	\$2,685	\$2,620	\$1,694
37%	\$83,675	\$2,348	\$2,615	\$2,552	\$1,649
36%	\$81,414	\$2,285	\$2,544	\$2,483	\$1,605
35%	\$79,152	\$2,221	\$2,473	\$2,414	\$1,560
34%	\$76,891	\$2,158	\$2,403	\$2,345	\$1,516
33%	\$74,629	\$2,095	\$2,332	\$2,276	\$1,471
32%	\$72,368	\$2,031	\$2,261	\$2,207	\$1,427
31%	\$70,106	\$1,968	\$2,191	\$2,138	\$1,382
30%	\$67,845	\$1,904	\$2,120	\$2,069	\$1,337
29%	\$65,583	\$1,841	\$2,049	\$2,000	\$1,293
28%	\$63,322	\$1,777	\$1,979	\$1,931	\$1,248
27%	\$61,060	\$1,714	\$1,908	\$1,862	\$1,204
26%	\$58,799	\$1,650	\$1,837	\$1,793	\$1,159
25%	\$56,537	\$1,587	\$1,767	\$1,724	\$1,115

Disclaimer: Figures updated and effective through 31 December 2016 per the WV Tax Commissioner.