

Annual Report on Impact Fees

January 2014 – December 2014

Engineering Department
Office of Impact Fees

Jefferson County Government

23 January 2015

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Executive Summary

1.1. Trends in Fee Collection

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2014 decreased relative to CY 2013 while commercial was equal to the prior year's units, as indicated in Tables 1A and 1B. This resulted in slightly lower impact fee revenue relative to last year. In CY 2014 there were 206 impact fee applications processed. Of that total, 4 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 2004-2014)

Year	Single Family			Town Home/Duplex			Grand Total
	Exempt	Fees	Total	Exempt	Fees	Total	
2004	49	269	318	0	5	5	323
2005	39	324	363	0	22	22	385
2006	42	256	298	0	57	57	355
2007	38	213	251	0	66	66	317
2008	22	108	130	0	39	39	169
2009	25	75	100	0	50	50	150
2010	32	91	123	0	39	39	162
2011	21	73	94	1	40	41	135
2012	13	118	131	0	24	24	155
2013	4	207	211	0	38	38	249
2014	4	182	186	0	16	16	202
Total	289	1916	2205	1	396	397	2602

Table 1B. Total County Non-Residential Building Permits (CY 2004-2014)

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
Grand Total	32	71	103

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 2014 and 2015 and run from 1 January 2014 through 31 December 2014. 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 Fire & EMS).

Table 2. Fees Collected – Calendar Year 2014

Land Use	Type	Schools	Law	Parks & Rec	Fire/EMS	Grand Total
Residential	Single Family	\$1,870,889	\$20,246	\$125,371	\$116,371	\$2,132,877
	Town Home/Duplex	\$128,400	\$1,000	\$8,625	\$7,995	\$146,020
Residential Total		\$1,999,289	\$21,246	\$133,996	\$124,366	\$2,278,897
Commercial	Comm25Less	\$0	\$9	\$0	\$165	\$174
	Office10Less	\$0	\$23	\$0	\$35	\$58
	Office25-50	\$0	\$7	\$0	\$133	\$140
	Ware House	\$0	\$0	\$0	\$13	\$13
Commercial Total		\$0	\$39	\$0	\$346	\$385
Grand Total		\$1,999,289	\$21,285	\$133,996	\$124,712	\$2,279,282

Table 3. Fees Collected by County Tax District – Calendar Year 2014

Tax District	Land Use	Type	Schools	Law	Parks & Rec	Fire & EMS	Grand Total
02 Charles Town	Residential	Single Family	\$171,619	\$3,959	\$11,362	\$10,547	\$197,487
		Town Home/Duplex	\$8,560	\$200	\$575	\$533	\$9,868
	Residential Total						\$207,355
	Commercial	Office10Less	\$0	\$23	\$0	\$35	\$58
		Office25-50	\$0	\$7	\$0	\$133	\$140
		Ware House	\$0	\$0	\$0	\$13	\$13
	Commercial Total						\$211
02 Charles Town Total						\$207,566	
04 Harpers Ferry	Residential	Single Family	\$238,518	\$5,502	\$15,792	\$14,658	\$274,470
	Residential Total						\$274,470
04 Harpers Ferry Total						\$274,470	
06 Kabletown	Residential	Single Family	\$88,251	\$2,037	\$5,841	\$5,424	\$101,553
	Residential Total						\$101,553
06 Kabletown Total						\$101,553	
07 Middleway	Residential	Single Family	\$106,652	\$2,460	\$7,061	\$6,554	\$122,727
	Residential Total						\$122,727
07 Middleway Total						\$122,727	
09 Shepherdstown	Residential	Single Family	\$272,592	\$6,288	\$18,048	\$16,752	\$313,680
		Town Home/Duplex	\$34,240	\$800	\$2,300	\$2,132	\$39,472
	Residential Total						\$353,152
	Commercial	Comm25Less	\$0	\$9	\$0	\$165	\$174
Commercial Total						\$174	
09 Shepherdstown Total						\$353,326	
Grand Total							\$1,059,642

Table 4. Fees Collected by Municipal Tax District – Calendar Year 2014

Tax District	Land Use	Type	Schools	Parks & Rec	Fire & EMS	Grand Total
01 Bolivar Corp	Residential	Single Family	\$22,716	\$1,504	\$1,396	\$25,616
	Residential Total					\$25,616
03 Charles Town Corp Total						\$25,616
03 Charles Town Corp	Residential	Single Family	\$629,801	\$43,203	\$40,100	\$713,104
		Town Home/Duplex	\$17,120	\$1,150	\$1,066	\$19,336
	Residential Total					\$732,440
03 Charles Town Corp Total						\$732,440
08 Ranson Corp	Residential	Single Family	\$340,740	\$22,560	\$20,940	\$384,240
		Town Home/Duplex	\$68,480	\$4,600	\$4,264	\$77,344
	Residential Total					\$461,584
08 Ranson Corp Total						\$461,584
		Grand Total				\$1,219,640

1.3. Financial Data

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

Month	Starting Balance	Total Deposits	Total Checks	Interest	Ending Balance
January	\$266,025.41	\$145,156.00	\$266,025.41	\$47.09	\$145,203.09
February	\$145,203.09	\$51,756.00	\$145,203.09	\$29.16	\$51,785.16
March	\$51,785.16	\$341,866.00	\$51,785.16	\$45.58	\$341,911.58
April	\$341,911.58	\$268,595.00	\$341,911.58	\$77.81	\$268,672.81
May	\$268,672.81	\$254,466.00	\$268,672.81	\$78.89	\$254,544.89
June	\$254,544.89	\$264,020.00	\$254,544.89	\$61.67	\$264,081.67
July	\$264,081.67	\$139,070.00	\$264,081.67	\$40.65	\$139,110.65
August	\$139,110.65	\$242,944.00	\$139,110.65	\$64.59	\$243,008.59
September	\$243,008.59	\$116,320.00	\$243,008.59	\$99.18	\$116,419.18
October	\$116,419.18	\$202,451.00	\$116,419.18	\$80.75	\$202,531.75
November	\$202,531.75	\$129,390.00	\$202,531.75	\$57.40	\$129,447.40
December	\$129,447.40	\$123,248.00	\$129,447.40	\$45.92	\$123,293.92
	Totals	\$2,279,282.00	\$2,422,742.18	\$728.69	
			December 2014 Outstanding Credits		0.00
			January 2015 Transfers		(\$123,293.92)
			01 January 2015 Deposits		0.00
			01 January 2015 Balance		0.00

Table 6. Impact Fee Holding Accounts

Category	Schools	Law	Parks	Fire & EMS
Account Number	3107582	3120120	3122808	3122816
Balance on 01 January 2014	\$1,078,213.18	\$18,441.37	\$430,658.64	\$205,436.78
Total Deposits	\$2,125,232.28	\$22,602.67	\$142,402.44	\$132,504.79
Withdraws /1	(\$2,004,657.00)	(0.00)	(\$96,296.45)	(\$224,217.32)
Interest Accrued - CY 2014	\$3,654.65	\$132.06	\$1,951.51	\$758.43
Balance on 31 December 2014	\$1,202,443.11	\$41,176.10	\$478,716.14	\$114,482.68
January Transfers /2	\$108,024.40	\$1,448.46	\$7,168.76	\$6,652.30
<i>Of Which</i>				
<i>Transferred Fees</i>	\$107,984.00	\$1,448.00	\$7,166.00	\$6,650.00
<i>Transferred Interest</i>	\$40.40	\$0.46	\$2.76	\$2.30
Final Balance 08 January 2015	\$1,310,467.51	\$42,624.56	\$485,884.90	\$121,134.98

Notes

/1 See Table 7 for details.

/2 From fees collected in December 2014 and transferred in January 2015.

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 2015 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2015 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 2016 remain to be presented to the County Commission for approval.

Table 7. FY 2015 Approved Fee Fundable Projects

Category	Capital Improvement Project	Approved Impact Fee Funding
Schools	Harpers Ferry Middle School Addition	\$2,000,000
	New Jefferson County Bus Garage	\$2,000,000
	Classroom & Gym Renovation at Ranson	\$500,000
	County-Wide Expansion of School Facilities	\$1,000,000
Law Enforcement	Purchase of Police Cruisers	\$150,000
	Weapons Training Qualifications Range	\$20,000
	Mobile Data Terminal System	\$214,500
Parks and Recreation	Hite Road Park Improvements	\$393,000
	Mount Mission Park Improvements	\$45,000
	Park System master Plan	\$85,000
	Sam Michaels Park Improvements	\$40,000
Fire & EMS	Bakerton Generator	\$56,700
	Blue Ridge Main Station Generator	\$75,000
	Blue Ridge Sub Station Generator	\$50,000
	Citizens Carboxyhemoglobin Monitors	\$10,710
	Citizens Personal Protective Equipment	\$10,000
	Citizens Self Contained Breathing Apparatus	\$12,000
	Independent Building Modifications	\$100,000
	Independent Utility Pickup Truck	\$50,000
	Independent Purchase ALS Response Vehicle	\$50,000
	Jefferson County Fire & Rescue Assoc. Mobile Units	\$117,000

Table 8. Impact Fee Holding Account Withdraws

Account	Check Date	Statement Date	Debit	Notes
School	2/14/2014	1/29/2014	\$1,000,000.00	Requisition 14R0100 - Jefferson County Bus Garage
	7/02/2014	6/27/2014	\$1,000,000.00	Requisition 14R0106 - Harpers Ferry Middle School Addition
	9/12/2014	9/12/2014	\$4,657.00	Refund - County Commission vote September 4, 2014
		Total	\$2,004,657.00	
Parks	1/17/2014	12/18/2013	\$32,530.45	Requisition 13R0098 - Sam Michael's Park JCCC Addition
	7/02/2014	6/12/2014	\$28,000.00	Requisition 14R0103 - Sam Michael's Park Pavilion (FY 2014)
	7/02/2014	6/27/2014	\$12,000.00	Requisition 14R0105 - Sam Michael's Park Pavilion (FY 2014)
	7/02/2014	6/27/2014	\$6,271.00	Requisition 14R0107 - Sam Michael's Park Picnic Tables (FY 2015)
	9/12/2014	9/12/2014	\$309.00	Refund - County Commission vote September 4, 2014
	11/14/2014	10/30/2014	\$17,186.00	Requisition 14R0109 - Mount Mission Park Playground
		Total	\$96,296.45	
Fire & EMS	1/17/2014	12/18/2013	\$26,882.00	Requisition 13R0097 - Friendship Fire Company Generator
	1/17/2014	1/14/2014	\$13,441.00	Requisition 13R0099 - Friendship Fire Company Generator
	2/28/2014	2/06/2014	\$27,368.00	Requisition 14R0101 - Middleway Generator
	5/23/2014	5/07/2014	\$27,368.00	Requisition 14R0102 - Middleway Generator
	7/02/2014	6/16/2014	\$13,684.00	Requisition 14R0104 - Middleway Generator
	8/15/2014	8/06/2014	\$115,188.32	Requisition 14R0108 - JCESA Mobile Units
	9/12/2014	9/12/2014	\$286.00	Refund - County Commission vote September 4, 2014
		Total	\$224,217.32	
		Grand Total	\$2,325,170.77	

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 2014

West Virginia Code §7-20-7A “Impact Fees for Affordable Housing”, was enacted during the CY 2011 Legislative Session. This new code section requires the County to consider Affordable Housing as it relates to Impact Fees enacted effective 1 July 2012.

The Impact Fee Procedures Ordinance was amended on 15 November 2012 to include the necessary Affordable Housing Discount (see Impact Fee Procedures Ordinance Section 2(F)) effective 1 December 2012. The Affordable Housing Discount fee schedule is indexed to the State of West Virginia’s Average Housing Cost Index, which is calculated on an annual basis by the State Tax Commissioner, under State Code §11-1-2b “Housing Index Requirements”. The December 31, 2014 Affordable Housing Discount Fee Schedule for CY 2015 is included in Appendix B.

Effective 1 December 2012, the commercial impact fee was amended and reduced to 99.5% of the actual impact fee calculation for new commercial development per Ordinance 2013-1 (see Appendix A). The reduction expires on July 1, 2015.

While these Ordinance changes did not occur in 2014, I believe them to be past changes note worthy of mentioning.

2.2. Identification of FY 2016 Impact Fee-Fundable Capital Projects

The following projects will appear on the FY 2016 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 2016 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
Jefferson County Bus Garage /1	\$1,500,000	\$1,000,000	Support/Administration
Classroom and Gym Renovation at Ranson	\$500,000	\$500,000	Support/Administration
Classroom and Gym Renovation at Shepherdstown	\$500,000	\$500,000	Support/Administration
County-Wide Expansion of School Facilities	\$1,000,000	\$500,000	(Varies by Project)
Totals	\$3,500,000	\$2,500,000	

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

2.2.2. Law Enforcement

Table 10. Law Enforcement Fee Fundable Projects

Project	Current Request	Funding Potential	Category
Purchase of Police Cruisers x (18) /1	\$195,000	\$26,000	Vehicles
Weapons training qualifications range/1	\$20,000	\$10,000	Facilities
Mobile Data Terminal System /1	\$27,500	\$10,000	Vehicles
Totals	\$242,500	\$46,000	

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

2.2.3. Parks & Recreation

Table 11. Park & Recreation Fee Fundable Projects

Project	Current Request	Funding Potential	Category
Hite Road Park Improvements	\$400,000	\$400,000	Facilities and Improvements
Mowing Equipment	\$32,500	\$32,500	Equipment
Park System Master Plan	\$21,500	\$21,500	Facilities and Improvements
Totals	\$454,000	\$454,000	

2.2.4. Fire & EMS

Table 12. Jefferson County Fire and EMS Projects

Company	Project	Current Request	Funding Potential	Category
Independent	Purchase ALS Response Vehicle	\$50,000	\$50,000	Equipment
JCESA	Building Mortgage	\$81,000	\$81,000	Facilities
JCESA	Protective Firefighter Clothing/1	\$108,650	\$108,650	Equipment
Totals		\$239,650	\$239,650	

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

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 Fire & EMS impact fee categories are due for recalculation in CY 2015 for presentation in the CY 2015 Annual Report. However, the County Commission directed staff to have the fees recalculated and presented in 2014. The consultant, TischlerBise, Inc., is currently working on the impact fee recalculation. The consultant's fee was \$52,720. We anticipate the final report will be presented to the County Commission by March of 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, 2014. 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 2015 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 Fire & EMS services were last updated in December of 2011 and are currently in the process of being recalculated.

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 2015, under the recalculation currently being performed by TischlerBise, Inc..

2.6. Proposed Changes to Base Data for Fee Calculation

There are no changes at this time.

3. 2011 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 2012 and 2013². These represent the most recent price indices and were released on 5 August, 2014. 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 43.

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 2015 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 2014 Impact Fee (tables 14-17) are the fees in effect as of January 2014. No changes were made to the impact fee amounts in 2013; therefore, the impact fee amounts for 2014 are the same as those in effect in 2013.

Table 13. Price Indices and Cost of Living Adjustment

BEA Table Line	Fee Category	Structure Class	Price Index CY 2012	Price Index CY 2013	Differential (Inflation Adjustment Factor)
35	School	State and Local – Educational	105.979	105.826	1.0155
36	Law	State and Local – Public Safety	97.961	102.465	1.0460
37	Parks	Amusement & Recreation	97.938	102.487	1.0464
36	Fire	State and Local – Public Safety	97.961	102.465	1.0460

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

3.2. Inflation Adjustment – Schools

Table 14. Inflation Adjustment – Schools

Residential Development	2014 Impact Fee	2014 Adjusted	Differential
Single Family	\$11,358	\$11,534	\$176
Town home/Duplex	\$8,560	\$8,693	\$133
Multi-family	\$6,306	\$6,404	\$98

3.3. Inflation Adjustment – Law Enforcement

Table 15. Inflation Adjustment - Law Enforcement

Residential Development	2014 Impact Fee	2014 Adjusted	Differential
Single Family	\$262	\$274	\$12
Town home/Duplex	\$200	\$209	\$9
Multi-family	\$197	\$206	\$9
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2014 Impact Fee	2014 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$0.63	\$0.66	\$0.03
Commercial/Shopping Center 25,001 – 50,000 SF	\$0.59	\$0.61	\$0.03
Commercial/Shopping Center 50,001 – 100,000 SF	\$0.51	\$0.53	\$0.02
Commercial/Shopping Center 100,001 – 200,000 SF	\$0.44	\$0.46	\$0.02
Commercial/Shopping Center over 200,000 SF	\$0.38	\$0.39	\$0.02
Office/Institutional 10,000 SF or less	\$0.29	\$0.30	\$0.01
Office/Institutional 10,001 – 25,000 SF	\$0.24	\$0.25	\$0.01
Office/Institutional 25,001 – 50,000 SF	\$0.20	\$0.21	\$0.01
Office/Institutional 50,001 – 100,000 SF	\$0.17	\$0.18	\$0.01
Office/Institutional over 100,000 SF	\$0.15	\$0.15	\$0.01
Business Park	\$0.17	\$0.17	\$0.01
Light Industrial	\$0.09	\$0.09	\$0.00
Warehousing	\$0.07	\$0.07	\$0.00
Manufacturing	\$0.05	\$0.05	\$0.00

3.4. Inflation Adjustment – Parks & Recreation

Table 16. Inflation Adjustment - Parks & Recreation

Residential Development	2014 Impact Fee	2014 Adjusted	Differential
Single Family	\$752	\$787	\$35
Town home/Duplex	\$575	\$601	\$26
Multi-family	\$566	\$592	\$26

3.5. Inflation Adjustment – Fire & EMS

Table 17. Inflation Adjustment - Fire & EMS

Residential Development	2014 Impact Fee	2014 Adjusted	Differential
Single Family	\$698	\$730	\$32
Town home/Duplex	\$533	\$557	\$24
Multi-family	\$525	\$549	\$24
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2014 Impact Fee	2014 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$11.77	\$12.31	\$0.54
Commercial/Shopping Center 25,001 – 50,000 SF	\$10.91	\$11.41	\$0.50
Commercial/Shopping Center 50,001 – 100,000 SF	\$9.55	\$9.98	\$0.44
Commercial/Shopping Center 100,001 – 200,000 SF	\$8.27	\$8.65	\$0.38
Commercial/Shopping Center over 200,000 SF	\$7.09	\$7.42	\$0.33
Office/Institutional 10,000 SF or less	\$5.49	\$5.74	\$0.25
Office/Institutional 10,001 – 25,000 SF	\$4.45	\$4.65	\$0.20
Office/Institutional 25,001 – 50,000 SF	\$3.79	\$3.96	\$0.17
Office/Institutional 50,001 – 100,000 SF	\$2.76	\$2.88	\$0.13
Office/Institutional over 100,000 SF	\$2.74	\$2.87	\$0.13
Business Park	\$3.09	\$3.23	\$0.14
Light Industrial	\$1.69	\$1.77	\$0.08
Warehousing	\$1.20	\$1.26	\$0.06
Manufacturing	\$0.93	\$0.97	\$0.04

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 2015. 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 does not include any schedule resulting from the fee recalculations of December 2011, as those fees adjustments were not adopted; and there has been no inflationary adjustments to the fee amounts since then either.

Table 18. Inflation Adjusted Maximum Fee Schedule - 01 April 2015

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	01 April 2015 Impact Fee per Dwelling Unit
Single Family	Schools	\$11,358	\$11,534
	Law Enforcement	\$262	\$274
	Parks & Recreation	\$752	\$787
	Fire & EMS	\$698	\$730
	TOTAL	\$13,070	\$13,322
Town Home/Duplex	Schools	\$8,560	\$8,693
	Law Enforcement	\$200	\$209
	Parks & Recreation	\$575	\$601
	Fire & EMS	\$533	\$557
	TOTAL	\$9,868	\$10,060
Multi-Family	Schools	\$6,306	\$6,404
	Law Enforcement	\$197	\$206
	Parks & Recreation	\$566	\$592
	Fire & EMS	\$525	\$549
	TOTAL	\$7,594	\$7,751

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

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Michelle Mason
Impact Fee Program Specialist

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Affordable Housing Discounted Impact Fee Per Dwelling Unit Type

December 31, 2014 Housing Index Average Market Value

for Jefferson County, WV: \$219,332

Current Impact Fee	Town Home			
	Single Family	Duplex	Multi-Family	
	\$13,070	\$9,868	\$7,594	
Affordable Housing				
Percentage	Market Value	Discounted Impact Fee Per Dwelling Unit Type		
60%	\$131,599	\$7,842	\$5,921	\$4,556
59%	\$129,406	\$7,711	\$5,822	\$4,480
58%	\$127,213	\$7,581	\$5,723	\$4,405
57%	\$125,019	\$7,450	\$5,625	\$4,329
56%	\$122,826	\$7,319	\$5,526	\$4,253
55%	\$120,633	\$7,188	\$5,427	\$4,177
54%	\$118,439	\$7,058	\$5,329	\$4,101
53%	\$116,246	\$6,927	\$5,230	\$4,025
52%	\$114,053	\$6,796	\$5,131	\$3,949
51%	\$111,859	\$6,666	\$5,033	\$3,873
50%	\$109,666	\$6,535	\$4,934	\$3,797
49%	\$107,473	\$6,404	\$4,835	\$3,721
48%	\$105,279	\$6,274	\$4,737	\$3,645
47%	\$103,086	\$6,143	\$4,638	\$3,569
46%	\$100,893	\$6,012	\$4,539	\$3,493
45%	\$98,699	\$5,882	\$4,441	\$3,417
44%	\$96,506	\$5,751	\$4,342	\$3,341
43%	\$94,313	\$5,620	\$4,243	\$3,265
42%	\$92,119	\$5,489	\$4,145	\$3,189
41%	\$89,926	\$5,359	\$4,046	\$3,114
40%	\$87,733	\$5,228	\$3,947	\$3,038
39%	\$85,539	\$5,097	\$3,849	\$2,962
38%	\$83,346	\$4,967	\$3,750	\$2,886
37%	\$81,153	\$4,836	\$3,651	\$2,810
36%	\$78,960	\$4,705	\$3,552	\$2,734
35%	\$76,766	\$4,575	\$3,454	\$2,658
34%	\$74,573	\$4,444	\$3,355	\$2,582
33%	\$72,380	\$4,313	\$3,256	\$2,506
32%	\$70,186	\$4,182	\$3,158	\$2,430
31%	\$67,993	\$4,052	\$3,059	\$2,354
30%	\$65,800	\$3,921	\$2,960	\$2,278
29%	\$63,606	\$3,790	\$2,862	\$2,202
28%	\$61,413	\$3,660	\$2,763	\$2,126
27%	\$59,220	\$3,529	\$2,664	\$2,050
26%	\$57,026	\$3,398	\$2,566	\$1,974
25%	\$54,833	\$3,268	\$2,467	\$1,899

Disclaimer: Figures updated and effective 1 January through 31 December 2015 per the WV Tax Commissioner.