

Annual Report on Impact Fees

January 2013 – December 2013

Engineering Department
Office of Impact Fees

Jefferson County Government

27 February 2014

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Executive Summary

1.1. Trends in Fee Collection

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2013 increased relative to CY 2012 while commercial decreased, as indicated in Tables 1A and 1B. This resulted in slightly higher impact fee revenue relative to last year. In CY 2013 there were 249 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 2004-2013)

Year	Single Family			Town Home/Duplex			Grand Total
	Exempt	Fees	Total	Exempt	Fees	Total	
2004	49	269	318		5	5	323
2005	39	324	363		22	22	385
2006	42	256	298		57	57	355
2007	38	213	251		66	66	317
2008	22	108	130		39	39	169
2009	25	75	100		50	50	150
2010	32	91	123		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
Total	285	1734	2019	1	380	381	2400

Table 1B. Total County Non-Residential Building Permits (CY 2004-2013)

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
Grand Total	32	67	99

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 2013 and 2014 and run from 1 January 2013 through 31 December 2013. 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 2013

Land Use	Type	Schools	Law	Parks & Rec	Fire/EMS	Grand Total
Residential	Single Family	\$2,028,817	\$20,657	\$133,517	\$124,188	\$2,307,179
	Town Home/Duplex	\$325,280	\$1,200	\$21,850	\$20,254	\$368,584
Residential Total		\$2,354,097	\$21,857	\$155,367	\$144,442	\$2,675,763
Commercial	Comm25Less		\$339		\$27,940	\$28,279
Commercial Total			\$339		\$27,940	\$28,279
Grand Total		\$2,354,097	\$22,196	\$155,367	\$172,382	\$2,704,042

Table 3. Fees Collected by County Tax District – Calendar Year 2013

Tax District	Land Use	Type	Schools	Law	Parks & Rec	Fire & EMS	Grand Total
02 Charles Town	Residential	Single Family	\$156,171	\$3,604	\$10,328	\$9,609	\$179,712
	Residential Total		\$156,171	\$3,604	\$10,328	\$9,609	\$179,712
	Commercial	Comm 25 Less		\$339		\$6,283	\$6,622
	Commercial Total			\$339		\$6,283	\$6,622
02 Charles Town Total			\$156,171	\$3,943	\$10,328	\$15,892	\$186,334
04 Harpers Ferry	Residential	Single Family	\$212,832	\$5,142	\$13,806	\$13,050	\$244,830
	Residential Total		\$212,832	\$5,142	\$13,806	\$13,050	\$244,830
04 Harpers Ferry Total			\$212,832	\$5,142	\$13,806	\$13,050	\$244,830
06 Kabletown	Residential	Single Family	\$103,096	\$2,379	\$6,825	\$6,336	\$118,636
	Residential Total		\$103,096	\$2,379	\$6,825	\$6,336	\$118,636
06 Kabletown Total			\$103,096	\$2,379	\$6,825	\$6,336	\$118,636
07 Middleway	Residential	Single Family	\$44,410	\$1,025	\$2,940	\$2,729	\$51,104
	Residential Total		\$44,410	\$1,025	\$2,940	\$2,729	\$51,104
07 Middleway Total			\$44,410	\$1,025	\$2,940	\$2,729	\$51,104
09 Shepherdstown	Residential	Single Family	\$371,170	\$8,507	\$24,064	\$22,336	\$426,077
		Town Home/Duplex	\$51,360	\$1,200	\$3,450	\$3,198	\$59,208
	Residential Total		\$422,530	\$9,707	\$27,514	\$25,534	\$485,285
09 Shepherdstown Total			\$422,530	\$9,707	\$27,514	\$25,534	\$485,285
	Grand Total		\$939,039	\$22,196	\$61,413	\$63,541	\$1,086,189

Table 4. Fees Collected by Municipal Tax District – Calendar Year 2013

Tax District	Land Use	Type	Schools	Parks & Rec	Fire & EMS	Grand Total
03 Charles Town Corp	Residential	Single Family	\$795,060	\$52,640	\$48,860	\$896,560
	Residential Total		\$795,060	\$52,640	\$48,860	\$896,560
	Commercial	Comm25Less			\$21,657	\$21,657
	Commercial Total				\$21,657	\$21,657
03 Charles Town Corp Total			\$795,060	\$52,640	\$70,517	\$918,217
08 Ranson Corp	Residential	Single Family	\$346,078	\$22,914	\$21,268	\$390,260
		Town Home/Duplex	\$273,920	\$18,400	\$17,056	\$309,376
	Residential Total		\$619,998	\$41,314	\$38,324	\$699,636
08 Ranson Corp Total			\$619,998	\$41,314	\$38,324	\$699,636
		Grand Total	\$1,415,058	\$93,954	\$108,841	\$1,617,853

1.3. Financial Data

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

Month	Starting Balance	Total Deposits	Total Checks	Interest	Ending Balance
January	\$77,391.99	\$120,691.00	\$77,391.99	\$33.13	\$120,724.13
February	\$120,724.13	\$128,342.00	\$120,724.13	\$37.02	\$128,379.02
March	\$128,379.02	\$301,181.00	\$141,449.02	\$72.55	\$288,183.55
April	\$288,183.55	\$468,256.00	\$288,183.55	\$151.57	\$468,407.57
May	\$468,407.57	\$343,020.00	\$468,407.57	\$179.41	\$343,199.41
June	\$343,199.41	\$362,261.00	\$343,199.41	\$127.15	\$362,388.15
July	\$362,388.15	\$171,090.00	\$375,465.15	\$69.77	\$158,082.77
August	\$158,082.77	\$219,048.00	\$158,082.77	\$60.10	\$219,108.10
September	\$219,108.10	\$127,561.00	\$219,108.10	\$51.29	\$127,612.29
October	\$127,612.29	\$107,404.00	\$127,612.29	\$36.98	\$107,440.98
November	\$107,440.98	\$172,183.00	\$107,440.98	\$43.67	\$172,226.67
December	\$172,226.67	\$265,942.00	\$172,226.67	\$83.41	\$266,025.41
	Totals	\$2,786,979.00	\$2,599,291.63	\$946.05	
			December 2013 Outstanding Credits		0.00
			January 2014 Transfers		(266,025.41)
			01 January 2014 Deposits		0.00
			01 January 2014 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 2013	\$828,270.18	\$19,393.74	\$310,579.65	\$166,392.63
Total Deposits	\$2,246,423.84	\$20,538.94	\$153,055.39	\$162,156.85
Withdraws /1	(\$2,000,000.00)	(\$21,590.00)	(\$34,312.55)	(\$123,826.00)
Interest Accrued - CY 2013	\$3,519.16	\$98.69	\$1,336.15	\$713.30
Balance on 31 December 2013	\$1,078,213.18	\$18,441.37	\$430,658.64	\$205,436.78
January Transfers /2	\$233,327.40	\$2,758.83	\$15,531.00	\$14,408.18
<i>Of Which</i>				
<i>Transferred Fees</i>	\$233,254.00	\$2,758.00	\$15,526.00	\$14,404.00
<i>Transferred Interest</i>	\$73.40	\$0.83	\$5.00	\$4.18
Final Balance 08 January 2014	\$1,311,540.58	\$21,200.20	\$446,189.64	\$219,844.96

Notes

/1 See Table 7 for details.

/2 From fees collected in December 2013 and transferred in January 2014.

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 2014 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2014 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 2015 remain to be presented to the County Commission for approval.

Table 7. FY 2014 Approved Fee Fundable Projects

Category	Capital Improvement Project	Approved Impact Fee Funding
Schools	Harpers Ferry Middle School Addition	\$2,000,000
	New Bus and Food Service Facility	\$2,000,000
	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	\$32,500
Parks and Recreation	System Wide Needs Assessment Survey	\$48,000
	Leetown Park Improvements	\$6,120
	Sam Michaels Park Improvements	\$56,100
	Hite Road Park Improvements	\$630,482
	Mowing Equipment	\$15,600
Fire & EMS	Blue Ridge Life Pack 15 (3)	\$105,000
	Blue Ridge Generator	\$65,000
	Blue Ridge Sub Station Generator	\$40,000
	Citizens Transport Unit (Ambulance, ALS Capable)	\$200,000
	Friendship Generator	\$75,000
	Friendship Life Pack 15 (2)	\$30,000
	Friendship Autopulse	\$16,000
	Independent Building Project	\$50,000
	Independent Equipment Utility Pickup Truck	\$30,000
	Independent Purchase (2) Ambulances	\$100,000
Middleway Generator	\$68,420	

Table 8. Impact Fee Holding Account Withdraws

Account	Check Date	Statement Date	Debit	Notes
School	15-Jul-13	15-Jul-13	\$2,000,000.00	Requisition 13R0087 - Harpers Ferry Middle School Addition
		Total	\$2,000,000.00	
Law	15-Nov-13	15-Nov-13	\$21,590.00	Requisition 13R0096 - Cruiser
		Total	\$21,590.00	
Parks	15-Jul-13	15-Jul-13	\$9,428.00	Requisition 13R0086 - Utility Vehicle
	26-Jul-13	26-Jul-13	\$1,315.00	Requisition 13R0088 - Mowing Equipment and 13R0089 - Equipment
	23-Sep-13	25-Oct-13	\$23,569.55	Requisition 13R0095 - Sam Michael's Park JCCC Addition
		Total	\$34,312.55	
Fire & EMS	14-Apr-13	24-May-13	\$15,865.00	Requisition 13R0084 - Blue Ridge Mountain Sub Station Generator
	14-Apr-13	24-May-13	\$22,913.00	Requisition 13R0085 - Blue Ridge Mountain Main Station Generator
	30-Jul-13	30-Jul-13	\$15,865.00	Requisition 13R0090 - Blue Ridge Mountain Sub Station Generator
	15-Aug-13	15-Aug-13	\$22,913.00	Requisition 13R0091 - Blue Ridge Mountain Main Station Generator
	10-Sep-13	27-Sep-13	\$11,457.00	Requisition 13R0092 - Blue Ridge Mountain Main Station Generator
	6-Sep-13	27-Sep-13	\$7,931.00	Requisition 13R0093 - Blue Ridge Mountain Sub Station Generator
	12-Sep-13	9/27/2013	\$26,882.00	Requisition 13R0094 - Friendship Fire Company Generator
		Total	\$123,826.00	
		Grand Total	\$2,179,728.55	

2. Annual Review

2.1. Recommended Changes to Ordinances or Procedures

There are no new recalculations at this time and no proposed changes to any of the Impact Fee Ordinances.

2.1.1. Ordinance Changes During 2013

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 current Affordable Housing Discount Fee Schedule for CY 2013 is included in Appendix B. The fee schedule is updated each year upon receipt of the new average housing cost index data from the State Tax Commissioner.

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).

While these Ordinance changes did not occur in 2013, I believe them to be note worthy of mentioning.

2.2. Identification of FY 2014 Impact Fee-Fundable Capital Projects

The following projects appear on the FY 2015 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. Projects so identified represent expansion of the current level of service. Exclusion of other projects, listed in the FY 2015 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
Harpers Ferry Middle School Addition /1	\$2,000,000	\$1,500,000	Middle
Jefferson County Bus Garage /1	\$2,000,000	\$1,500,000	Support/Administration
Classroom and Gym Renovation at Ranson	\$500,000	\$500,000	Support/Administration
County-Wide Expansion of School Facilities	\$1,000,000	\$1,000,000	(Varies by Project)
Totals	\$5,500,000	\$4,500,000	

Note: /1 Request exceeds funds anticipated by beginning of FY 2015.

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	\$150,000	\$26,000	Vehicles
Weapons training qualifications range	\$20,000	\$10,000	Facilities
Mobile Data Terminal System /1	\$214,500	\$20,000	Vehicles
Totals	\$384,500	\$56,000	

Note: /1 Request exceeds funds anticipated by beginning of FY 2015.

2.2.3. Parks & Recreation

Table 11. Park & Recreation Fee Fundable Projects

Project	Current Request	Funding Potential	Category
Hite Road Park Improvements /1	\$393,000	\$185,000	Facilities and Improvements
Mount Mission Park Improvement	\$45,000	\$45,000	Facilities and Improvements
Park System Master Plan	\$85,000	\$85,000	Facilities and Improvements
Sam Michaels Park Improvements	\$40,000	\$40,000	Facilities and Improvements
Totals	\$563,000	\$355,000	

Note: /1 Request exceeds funds anticipated by beginning of FY 2015.

2.2.4. Fire & EMS

Table 12. Jefferson County Fire and EMS Projects

Company	Project	Current Request	Funding Potential	Category
Bakerton	Generator	\$56,700	\$56,700	Equipment
Blue Ridge	Sub Station Addition	\$75,000	\$75,000	Construction
Blue Ridge	Main Station Addition	\$50,000	\$50,000	Construction
Citizens	Carboxyhemoglobin (SPCO) Monitors	\$10,710	\$10,710	Equipment
Citizens	Personal Protective Equipment (PPE)	\$10,000	\$10,000	Equipment
Citizens	Self Contained Breathing Apparatus	\$12,000	\$12,000	Equipment
Independent	Building Modifications	\$100,000	\$100,000	Renovation
Independent	Utility Pick-up Truck	\$50,000	\$50,000	Equipment
Independent	Purchase ALS Response Vehicle	\$50,000	\$50,000	Equipment
JCESA	Communications Equipment for Mobile Units	\$117,000	\$117,000	Equipment
Totals		\$531,410	\$531,410	

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 in April or May 2014.

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 2011 and 2012. These represent the most recent price indices and were released on 7 August, 2013. 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 2014 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 updated in December of 2011.

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 2014, 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 2011 and 2012². These represent the most recent price indices and were released on 7 August, 2013. 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, Section 6(B), the annual inflation adjustment will be applied on 1 April 2014 unless the County

¹ Source is Table 5.9.5B, lines 35, 36 and 43.

² Source: Source: <http://www.bea.gov/iTable/iTable.cfm?ReqID=9&step=1> (Choose Table 5.9.5B).

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 2013 Impact Fee (tables 14-17) are the fees in effect as of January 2013. No changes were made to the impact fee amounts in 2012; therefore, the impact fee amounts for 2013 are the same as those in effect in 2012.

Table 13. Price Indices and Cost of Living Adjustment

BEA Table Line	Fee Category	Structure Class	Price Index CY 2011	Price Index CY 2012	Differential (Inflation Adjustment)
35	School	State and Local – Educational	102.377	105.826	1.0337
36	Law	State and Local – Public Safety	96.649	97.953	1.0135
37	Parks	Amusement & Recreation	96.606	97.944	1.0139
36	Fire	State and Local – Public Safety	96.649	97.953	1.0135

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

3.2. Inflation Adjustment – Schools

Table 14. Inflation Adjustment – Schools

Residential Development	2013 Impact Fee	2013 Adjusted	Differential
Single Family	\$11,358	\$11,741	\$383
Town home/Duplex	\$8,560	\$8,848	\$288
Multi-family	\$6,306	\$6,518	\$212

3.3. Inflation Adjustment – Law Enforcement

Table 15. Inflation Adjustment - Law Enforcement

Residential Development	2013 Impact Fee	2013 Adjusted	Differential
Single Family	\$262	\$265	\$3
Town home/Duplex	\$200	\$203	\$3
Multi-family	\$197	\$199	\$2
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2013 Impact Fee	2013 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$0.63	\$0.64	\$0.01
Commercial/Shopping Center 25,001 – 50,000 SF	\$0.59	\$0.59	\$0
Commercial/Shopping Center 50,001 – 100,000 SF	\$0.51	\$0.51	\$0
Commercial/Shopping Center 100,001 – 200,000 SF	\$0.44	\$0.44	\$0
Commercial/Shopping Center over 200,000 SF	\$0.38	\$0.38	\$0
Office/Institutional 10,000 SF or less	\$0.29	\$0.29	\$0
Office/Institutional 10,001 – 25,000 SF	\$0.24	\$0.24	\$0
Office/Institutional 25,001 – 50,000 SF	\$0.20	\$0.20	\$0
Office/Institutional 50,001 – 100,000 SF	\$0.17	\$0.17	\$0
Office/Institutional over 100,000 SF	\$0.15	\$0.15	\$0
Business Park	\$0.17	\$0.17	\$0
Light Industrial	\$0.09	\$0.09	\$0
Warehousing	\$0.07	\$0.07	\$0
Manufacturing	\$0.05	\$0.05	\$0

3.4. Inflation Adjustment – Parks & Recreation

Table 16. Inflation Adjustment - Parks & Recreation

Residential Development	2013 Impact Fee	2013 Adjusted	Differential
Single Family	\$752	\$762	\$10
Town home/Duplex	\$575	\$583	\$8
Multi-family	\$566	\$573	\$8

3.5. Inflation Adjustment – Fire & EMS

Table 17. Inflation Adjustment - Fire & EMS

Residential Development	2013 Impact Fee	2013 Adjusted	Differential
Single Family	\$698	\$707	\$9
Town home/Duplex	\$533	\$540	\$7
Multi-family	\$525	\$532	\$7
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2013 Impact Fee	2013 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$11.77	\$11.92	\$0.16
Commercial/Shopping Center 25,001 – 50,000 SF	\$10.91	\$11.06	\$0.15
Commercial/Shopping Center 50,001 – 100,000 SF	\$9.55	\$9.67	\$0.13
Commercial/Shopping Center 100,001 – 200,000 SF	\$8.27	\$8.38	\$0.11
Commercial/Shopping Center over 200,000 SF	\$7.09	\$7.19	\$0.10
Office/Institutional 10,000 SF or less	\$5.49	\$5.56	\$0.07
Office/Institutional 10,001 – 25,000 SF	\$4.45	\$4.50	\$0.06
Office/Institutional 25,001 – 50,000 SF	\$3.79	\$3.84	\$0.05
Office/Institutional 50,001 – 100,000 SF	\$2.76	\$2.79	\$0.04
Office/Institutional over 100,000 SF	\$2.74	\$2.78	\$0.04
Business Park	\$3.09	\$3.13	\$0.04
Light Industrial	\$1.69	\$1.71	\$0.02
Warehousing	\$1.20	\$1.22	\$0.02
Manufacturing	\$0.93	\$0.94	\$0.01

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 2014. 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.

Table 18. Inflation Adjusted Maximum Fee Schedule - 01 April 2014

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	01 April 2014 Impact Fee per Dwelling Unit
Single Family	Schools	\$11,358	\$11,741
	Law Enforcement	\$262	\$266
	Parks & Recreation	\$752	\$762
	Fire & EMS	\$698	\$707
	TOTAL	\$13,070	\$13,476
Town Home/Duplex	Schools	\$8,560	\$8,848
	Law Enforcement	\$200	\$203
	Parks & Recreation	\$575	\$583
	Fire & EMS	\$533	\$540
	TOTAL	\$9,868	\$10,174
Multi-Family	Schools	\$6,306	\$6,518
	Law Enforcement	\$197	\$203
	Parks & Recreation	\$566	\$573
	Fire & EMS	\$525	\$532
	TOTAL	\$7,594	\$7,826

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

**Current Housing Index Average Market Value
for Jefferson County, WV: \$211,844**

Current Impact Fee	<i>Town Home</i>			
	<i>Single Family</i>	<i>Duplex</i>	<i>Multi-Family</i>	
\$13,070	\$9,868	\$7,594		
Affordable Housing		Discounted Impact Fee Per Dwelling Unit Type		
Percentage	Market Value			
60%	\$127,106	\$7,842	\$5,921	\$4,556
59%	\$124,988	\$7,711	\$5,822	\$4,480
58%	\$122,870	\$7,581	\$5,723	\$4,405
57%	\$120,751	\$7,450	\$5,625	\$4,329
56%	\$118,633	\$7,319	\$5,526	\$4,253
55%	\$116,514	\$7,188	\$5,427	\$4,177
54%	\$114,396	\$7,058	\$5,329	\$4,101
53%	\$112,277	\$6,927	\$5,230	\$4,025
52%	\$110,159	\$6,796	\$5,131	\$3,949
51%	\$108,040	\$6,666	\$5,033	\$3,873
50%	\$105,922	\$6,535	\$4,934	\$3,797
49%	\$103,804	\$6,404	\$4,835	\$3,721
48%	\$101,685	\$6,274	\$4,737	\$3,645
47%	\$99,567	\$6,143	\$4,638	\$3,569
46%	\$97,448	\$6,012	\$4,539	\$3,493
45%	\$95,330	\$5,882	\$4,441	\$3,417
44%	\$93,211	\$5,751	\$4,342	\$3,341
43%	\$91,093	\$5,620	\$4,243	\$3,265
42%	\$88,974	\$5,489	\$4,145	\$3,189
41%	\$86,856	\$5,359	\$4,046	\$3,114
40%	\$84,738	\$5,228	\$3,947	\$3,038
39%	\$82,619	\$5,097	\$3,849	\$2,962
38%	\$80,501	\$4,967	\$3,750	\$2,886
37%	\$78,382	\$4,836	\$3,651	\$2,810
36%	\$76,264	\$4,705	\$3,552	\$2,734
35%	\$74,145	\$4,575	\$3,454	\$2,658
34%	\$72,027	\$4,444	\$3,355	\$2,582
33%	\$69,909	\$4,313	\$3,256	\$2,506
32%	\$67,790	\$4,182	\$3,158	\$2,430
31%	\$65,672	\$4,052	\$3,059	\$2,354
30%	\$63,553	\$3,921	\$2,960	\$2,278
29%	\$61,435	\$3,790	\$2,862	\$2,202
28%	\$59,316	\$3,660	\$2,763	\$2,126
27%	\$57,198	\$3,529	\$2,664	\$2,050
26%	\$55,079	\$3,398	\$2,566	\$1,974
25%	\$52,961	\$3,268	\$2,467	\$1,899

Disclaimer: Figures updated and effective 1 March through 31 December 2014 per the WV Tax Commissioner.