

Annual Report on Impact Fees

January 2021 – December 2021

Engineering Department
Office of Impact Fees
Jefferson County Government
21 January 2022

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Executive Summary

1.1. Trends in Fee Collection

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2021 decreased relative to CY 2020. There were 444 impact fee applications processed in CY 2021 versus 601 residential impact fee applications in CY 2020. Of that total in CY 2021, 17 applications were for replacement of existing dwelling units, which do not represent new growth and were exempt from impact fees.

Permitting for new commercial construction in Jefferson County in CY 2021 decreased relative to CY 2020. There were 9 impact fee applications processed in CY 2021 versus 10 in CY 2020.

Table 1A. Total County Residential Building Permits (CY 2004-2021)

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
2016	14	165	179	0	10	10	0	0	0	0	0	0	189
2017	14	225	239	0	8	8	0	4	4	0	0	0	251
2018	19	178	197	1	32	33	0	33	33	0	24	24	287
2019	13	165	178	0	36	36	0	11	11	0	0	0	225
2020	15	182	197	0	91	91	0	4	4	0	309	309	601
2021	17	383	400	0	43	43	0	1	1	0	0	0	444
Total	395	3,396	3,791	2	626	628	0	57	57	0	429	429	4,903

Table 1B. Total County Non-Residential Building Permits (CY 2004-2021)

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
2016	0	13	13
2017	1	6	7
2018	1	4	5
2019	1	21	22
2020	0	10	10
2021	0	9	9
Grand Total	35	139	174

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 2021 and 2022 and run from 1 January 2021 through 31 December 2021. 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 five long term impact fee holding accounts (Schools, Law Enforcement, Parks & Recreation, EMS, and Administrative Facilities).

**Table 2. Fees Collected – Calendar Year 2021
County & Municipal Combined**

Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
Residential	Single Family	\$1,396,444	\$111,927	\$244,736	\$26,140	\$6,168	\$1,785,415
	Town Home	\$269,923	\$0	\$22,078	\$2,380	\$132	\$294,513
	Duplex	\$6,748	\$0	\$354	\$39	\$0	\$7,141
	Residential Total	\$1,673,115	\$111,927	\$267,168	\$28,559	\$6,300	\$2,087,069
Commercial	Comm25Less	\$0	\$19	\$0	\$5	\$0	\$24
	Ware House	\$0	\$2	\$0	\$1	\$0	\$3
	Commercial Total	\$0	\$21	\$0	\$6	\$0	\$27
Grand Total		\$1,673,115	\$111,948	\$267,168	\$28,565	\$6,300	\$2,087,096

Table 3. Fees Collected by County Tax District – Calendar Year 2021

Tax District	Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
02 Charles Town	Residential	Single Family	\$536,007	\$42,931	\$91,466	\$9,772	\$2,252	\$682,428
	Residential Total		\$536,007	\$42,931	\$91,466	\$9,772	\$2,252	\$682,428
	Commercial	Ware House	\$0	\$2	\$0	\$1	\$0	\$3
	Commercial Total		\$0	\$2	\$0	\$1	0	\$3
02 Charles Town Grand Total			\$536,007	\$42,933	\$91,466	\$9,773	\$2,252	\$682,431
04 Harpers Ferry	Residential	Single Family	\$125,825	\$11,130	\$23,345	\$2,492	\$616	\$163,408
	Residential Total		\$125,825	\$11,130	\$23,345	\$2,492	\$616	\$163,408
04 Harpers Ferry Grand Total			\$125,825	\$11,130	\$23,345	\$2,492	\$616	\$163,408
06 Kabletown	Residential	Single Family	\$203,707	\$12,887	\$28,652	\$3,068	\$572	\$248,886
	Residential Total		\$203,707	\$12,887	\$28,652	\$3,068	\$572	\$248,886
	Commercial	Comm25Less	\$0	\$7	\$0	\$2	\$0	\$9
	Commercial Total		\$0	\$7	\$0	\$2	0	\$9
06 Kabletown Grand Total			\$203,707	\$12,894	\$28,652	\$3,070	\$572	\$248,895
07 Middleway	Residential	Single Family	\$209,709	\$18,904	\$39,539	\$4,220	\$1,056	\$273,428
	Residential Total		\$209,709	\$18,904	\$39,539	\$4,220	\$1,056	\$273,428
07 Middleway Grand Total			\$209,709	\$18,904	\$39,539	\$4,220	\$1,056	\$273,428
09 Shepherdstown	Residential	Single Family	\$309,208	\$26,075	\$55,096	\$5,884	\$1,408	\$397,671
	Residential Total		\$309,208	\$26,075	\$55,096	\$5,884	\$1,408	\$397,671
	Commercial	Comm25Less	\$0	\$12	\$0	\$3	\$0	\$15
	Commercial Total		\$0	\$12	\$0	\$3	\$0	\$15
09 Shepherdstown Grand Total			\$309,208	\$26,087	\$55,096	\$5,887	\$1,408	\$397,686
Grand Total			\$1,384,456	\$111,948	\$238,098	\$25,442	\$5,904	\$1,765,848

Table 4. Fees Collected by Municipal Tax District – Calendar Year 2021

Tax District	Land Use	Type	Schools	Parks & Rec	EMS	Admin. Facilities	Grand Total
03 Charles Town Corp	Residential	Single Family	\$5,995	\$4,265	\$452	\$176	\$10,888
		Town Home	\$195,692	\$13,949	\$1,508	\$0	\$211,149
Residential Total			\$201,687	\$18,214	\$1,960	\$176	\$222,037
03 Charles Town Corp Grand Total			\$201,687	\$18,214	\$1,960	\$176	\$222,037
08 Ranson Corp	Residential	Single Family	\$5,992	\$1,427	\$152	\$44	\$7,615
		Town Home	\$74,231	\$8,129	\$872	\$132	\$83,364
Residential Total			\$80,223	\$9,556	\$1,024	\$176	\$90,979
08 Ranson Corp Grand Total			\$80,223	\$9,556	\$1,024	\$176	\$90,979
10 Shepherdstown Corp	Residential	Single Family	\$1	\$946	\$100	\$44	\$1,091
		Duplex	\$6,748	\$354	\$39	\$0	\$7,141
Residential Total			\$6,749	\$1,300	\$139	\$44	\$8,232
10 Shepherdstown Corp Grand Total			\$6,749	\$1,300	\$139	\$44	\$8,232
Grand Total			\$288,659	\$29,070	\$3,123	\$396	\$321,248
County Tax District Fees Collected Totals							\$1,765,848
Municipal Tax District Fees Collected Totals							\$321,248
GRAND TOTAL							\$2,087,096

1.3. Financial Data

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

Month	Starting Balance	Total Deposits	Total Checks	Interest	Ending Balance
January	\$229,469.51	\$312,127	\$229,469.51	\$123.89	\$312,250.89
February	\$312,250.89	\$134,096	\$312,250.89	\$88.74	\$134,184.74
March	\$134,184.74	\$429,711	\$134,184.74	\$154.11	\$429,865.11
April	\$429,865.11	\$120,600	\$429,865.11	\$88.28	\$120,688.28
May	\$120,688.28	\$424,685	\$120,688.28	\$116.21	\$424,801.21
June	\$424,801.21	\$223,986	\$424,801.21	\$180.57	\$224,166.57
July	\$224,166.57	\$154,100	\$224,166.57	\$90.33	\$154,190.33
August	\$154,190.33	\$60,300	\$154,190.33	\$68.47	\$60,368.47
September	\$60,368.47	\$118,435	\$60,368.47	\$34.32	\$118,469.32
October	\$118,469.32	\$34,289	\$118,469.32	\$24.12	\$34,313.12
November	\$34,313.12	\$37,306	\$34,313.12	\$15.80	\$37,321.80
December	\$37,321.80	\$37,461	\$37,321.80	\$21.50	\$37,482.50

December 2021 Outstanding Credits	\$0.00
January 2022 Transfers	(\$37,482.50)
01 January 2022 Deposits	\$0.00
01 January 2022 Balance	\$0.00

Table 6. Impact Fee Holding Accounts

Category	Schools	Law	Parks	EMS	Admin. Facilities
Account Number	3107582	3120120	3122808	3122816	33182570
Balance on 01 January 2021	\$6,288,056.20	\$173,907.27	\$362,725.60	\$3,848.15	\$0.00
Total Deposits	\$1,884,963.55	\$103,106.55	\$259,067.54	\$27,751.48	\$5,200.23
Withdraws /1	\$41,601.00	\$30,244.20	\$4,499.00	\$1,314.00	\$0.00
Interest Accrued - CY 2021	\$37,727.89	\$989.88	\$2,390.63	\$79.00	\$0.43
Balance on 31 December 2021	\$8,169,146.64	\$247,759.50	\$619,684.77	\$30,364.63	\$5,200.66
January Transfers /2	\$25.00	\$10,126.80	\$23,720.55	\$2,507.50	\$1,102.65
<i>Of Which</i>					
<i>Transferred Fees</i>	\$25.00	\$10,121.00	\$23,707.00	\$2,506.00	\$1,102.00
<i>Transferred Interest</i>	\$0.00	\$5.80	\$13.55	\$1.50	\$0.65
Final Balance 03 January 2022	\$8,169,171.64	\$257,886.30	\$643,405.32	\$32,872.13	\$6,303.31

Notes

/1 See Table 8 for details.

/2 From fees collected in December 2021 and transferred in January 2022.

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. There were 7 refunds processed in CY 2021.

1.4.2. Requisitions

The fee fundable projects approved by the Impact Fee Program Specialist for FY 2022 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2022 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 2023 remain to be presented to the County Commission for approval.

Table 7. FY 2022 Approved Fee Fundable Projects

Category	Capital Improvement Project	Approved Impact Fee Funding
Schools	Regional Student Support Center	\$1,000,000
Law Enforcement	Weapons Training Qualifications Range	\$25,000
	Internal Expansion Temporary Sheriff's Office Space	\$10,000
Parks and Recreation	Land Acquisition	\$250,000
	James Hite Park (Parking)	\$120,000
	Sam Michael's Park (Amphitheatre - ADA)	\$10,000
EMS	JCESA Building Mortgage	\$10,000

Table 8. Impact Fee Holding Account Withdraws

Account	Check Date	Statement Date	Debit	Notes
Schools	1/5/2021	1/31/2021	\$1,010.00	2020 Impact Fee Recalculation - Schools and Admin December 2020 Services
	8/27/2021	9/30/2021	\$1,010.00	2020 Impact Fee Recalculation - Schools and Admin July 2021 Services
	9/10/2021	9/30/2021	\$5,991.00	Impact Fee Refund - Denise Alford - PN 2100197
	9/10/2021	9/30/2021	\$5,991.00	Impact Fee Refund - Tiffany Lawrence - PN 2100050
	10/22/2021	11/30/2021	\$5,991.00	Impact Fee Refund - Donald Pine - PN 2100275
	10/22/2021	11/30/2021	\$5,991.00	Impact Fee Refund - Lutman Properties, LLC - PN 2100266
	10/22/2021	10/31/2021	\$5,991.00	Impact Fee Refund - Timothy Paulin - PN 2100236
	12/16/2021	12/31/2021	\$3,635.00	Impact Fee Refund - Thomas Lake - PN 2100048
	12/16/2021	/1	\$5,991.00	Impact Fee Refund - Christopher and Michelle Brannan - PN 2100256
TOTAL			\$41,601.00	
Law	1/5/2021	1/31/2021	\$540.00	2020 Impact Fee Recalculation Study - Law Enforcement and Admin Facilities December 2020 Services
	6/4/2021	6/30/2021	\$19,001.20	Requisition 21R0129 - Internal Expansion of Temporary Sheriff's Office
	8/27/2021	9/30/2021	\$540.00	2020 Impact Fee Recalculation Study - Law Enforcement and Admin Facilities July 2021 Services
	9/10/2021	9/30/2021	\$176.00	Impact Fee Refund - Denise Alford - PN 2100197
	9/10/2021	9/30/2021	\$176.00	Impact Fee Refund - Tiffany Lawrence - PN 2100050
	10/22/2021	11/30/2021	\$176.00	Impact Fee Refund - Donald Pine - PN 2100275
	10/22/2021	11/30/2021	\$176.00	Impact Fee Refund - Lutman Properties, LLC - PN 2100266
	10/22/2021	10/31/2021	\$176.00	Impact Fee Refund - Timothy Paulin - PN 2100236
	12/16/2021	12/31/2021	\$107.00	Impact Fee Refund - Thomas Lake - PN 2100048
	12/10/2021	12/31/2021	\$9,000.00	Requisition 21R0130 - Filing System within Temporary Sheriff's Office
	12/16/2021	/1	\$176.00	Impact Fee Refund - Christopher and Michelle Brannan - PN 2100256
TOTAL			\$30,244.20	

Parks	1/5/2021	1/31/2021	\$660.00	2020 Impact Fee Recalculation Study - Parks and Recreation and Admin Facilities December 2020 Services
	8/27/2021	9/30/2021	\$660.00	2020 Impact Fee Recalculation Study - Parks and Recreation and Admin Facilities July 2021 Services
	9/10/2021	9/30/2021	\$481.00	Impact Fee Refund - Denise Alford - PN 2100197
	9/10/2021	9/30/2021	\$481.00	Impact Fee Refund - Tiffany Lawrence - PN 2100050
	10/22/2021	11/30/2021	\$481.00	Impact Fee Refund - Donald Pine - PN 2100275
	10/22/2021	11/30/2021	\$481.00	Impact Fee Refund - Lutman Properties, LLC - PN 2100266
	10/22/2021	10/31/2021	\$481.00	Impact Fee Refund - Timothy Paulin - PN 2100236
	12/16/2021	12/31/2021	\$293.00	Impact Fee Refund - Thomas Lake - PN 2100048
	12/16/2021	/1	\$481.00	Impact Fee Refund - Christopher and Michelle Brannan - PN 2100256
		TOTAL	\$4,499.00	
EMS	1/5/2021	1/31/2021	\$485.00	2020 Impact Fee Recalculation Study - EMS and Admin Facilities December 2020 Services
	8/27/2021	9/30/2021	\$485.00	2020 Impact Fee Recalculation Study - EMS and Admin Facilities July 2021 Services
	9/10/2021	9/30/2021	\$52.00	Impact Fee Refund - Denise Alford - PN 2100197
	9/10/2021	9/30/2021	\$52.00	Impact Fee Refund - Tiffany Lawrence - PN 2100050
	10/22/2021	11/30/2021	\$52.00	Impact Fee Refund - Donald Pine - PN 2100275
	10/22/2021	11/30/2021	\$52.00	Impact Fee Refund - Lutman Properties, LLC - PN 2100266
	10/22/2021	10/31/2021	\$52.00	Impact Fee Refund - Timothy Paulin - PN 2100236
	12/16/2021	12/31/2021	\$32.00	Impact Fee Refund - Thomas Lake - PN 2100048
	12/16/2021	/1	\$52.00	Impact Fee Refund - Christopher and Michelle Brannan - PN 2100256
		TOTAL	\$1,314.00	
		Grand Total	\$77,658.20	

/1

Not yet reconciled; suspect will be on January 2022 Statement.

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 2021

In 2020, the County Commission contracted with Tischler-Bise to recalculate the impact fees. The recalculation was completed in 2021 and the new impact fees were adopted by the County Commission on 2 September 2021; the fees became effective 3 September 2021. 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 2 September 2021; Effective 3 September 2021

Parks & Recreation Ordinance No. 2005-2

Amended 2 September 2021; Effective 3 September 2021

Law Enforcement Ordinance No. 2005-1

Amended 2 September 2021; Effective 3 September 2021

EMS Ordinance No. 2005-3

Amended 2 September 2021; Effective 3 September 2021

Administrative Facilities No. 2021-1

Adopted 2 September 2021; Effective 3 September 2021

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 5 August 2021 County Commission meeting, the County Commission voted to reduce the commercial impact fee to \$0.00.

The Impact Fees Procedure Ordinance was amended on 17 June 2021, to provide for the change in use based only on the incremental increase in the fee for the additional public facilities needed. Provided, however, that any change of use of a non-residential structure to residential or multi residential structure shall not be assessed an Impact Fee of such change in use of which conditions apply.

2.2. Identification of FY 2023 Impact Fee-Fundable Capital Projects

The following projects will appear on the FY 2023 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 maintaining the current level of service due to new growth. Exclusion of other projects, listed in the FY 2023 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 9-13 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
Regional Student Support Center	\$1,000,000	\$1,000,000	Elementary School & Land Middle School/High Schools & Land
Totals	\$1,000,000	\$1,000,000	

2.2.2. Law Enforcement

Table 10. Jefferson County Law Enforcement Projects

Project	Current Request	Funding Potential	Category
Weapons Training Qualifications Range	\$25,000	\$25,000	Buildings and Land
Interior Expansion Temporary Sheriff's Office Space	\$180,000	\$180,000	Buildings and Land
Totals	\$205,000	\$205,000	

2.2.3. Parks & Recreation

Table 11. Park & Recreation Fee Fundable Projects

Project	Current Request	Funding Potential	Category
Sam Michael's Park (Amphitheatre-ADA - Phase 2)	\$100,000	\$100,000	Park Improvements & Rec Facilities
Sam Michael's Park Playground	\$65,000	\$65,000	Park Improvements & Rec Facilities
James Hite Park (Parking)	\$120,000	\$120,000	Park Improvements & Rec Facilities
Sam Michaels Park (Septic Upgrades)	\$150,000	\$150,000	Park Improvements & Rec Facilities
Totals	\$435,000	\$435,000	

2.2.4. EMS

Table 12. Jefferson County EMS Projects

Company	Project	Current Request	Funding Potential	Category
JCESA	Building Mortgage /1	\$81,000	\$30,000	Facilities
Total		\$81,000	\$30,000	

Note: /1 Request exceeds funds anticipated at beginning of FY 2023.

2.2.5. Administrative Facilities

Table 13. Jefferson County Administrative Facilities Projects

Company	Project	Current Request	Funding Potential	Category
Administrative Facilities	Building Mortgage /1	\$0	\$0	Facilities
Total		\$0	\$0	

Note: /1 Project needs direction from County Commission on funding sources and timeline.

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. Development projects in the municipalities do not pay the Law Enforcement impact fee. 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 to five year cycle. In 2021, all four impact fee categories underwent a recalculation (with the addition of Administrative Facilities); overall, the County Commission reduced the current Impact Fee Schedule amounts.

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 2020. The County Commission recalculated the fees in 2020 and adopted new fee schedules, which became effective on 3 September 2021. The next impact fee recalculation should occur in CY 2026.

2.4.1. Inflation Adjustments

It is generally recommended that all fee 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 14 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 2019 and 2020. These represent the most recent price indices and were released on 30 July, 2021. These data constitute the source for the annual inflation adjustments for the five 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 2022 unless the County Commission acts to stay these adjustments. Considering that a recalculation study recently occurred in 2021 and new fees were established, staff recommends staying the inflationary adjustment.

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, EMS services, and the new Administrative Facilities were last updated and adopted in September 2021.

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 CY 2026.

2.6. Proposed Changes to Base Data for Fee Calculation

There are no changes at this time.

3. 2021 Inflation Adjustments

3.1. Source Data

The following Table 14 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 2019 and 2020². These represent the most recent price indices and were released on 30 July, 2021. These data constitute the source for the annual inflation adjustments for the 5 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 2022 unless the County Commission acts to stay these adjustments. The inflationary adjustments result in a higher impact fee for all fee categories.

¹ Source is Table 5.9.4B, Price Indexes for Gross Government Fixed Investment by Type; lines 32, 35, 36, and 37.

² Source:

<https://www.bea.gov/iTable/iTable.cfm?reqid=19&step=2#reqid=19&step=3&isuri=1&1921=survey&1903=338> (select Table 5.9.4B).

The values in the columns titled 2021 Impact Fee (tables 15-19) are the fees currently in effect as of 1 April 2022.

Table 14. Price Indices and Cost of Living Adjustment

BEA Table Line	Fee Category	Structure Class	Price Index CY 2019	Price Index CY 2020	Differential (Inflation Adjustment Factor)
32	Admin. Facilities	State and Local - Office	121.013	123.944	1.0242
35	School	State and Local – Educational	121.556	124.694	1.0258
36	Law & EMS	State and Local – Public Safety	137.041	141.779	1.0345
37	Parks	Amusement & Recreation	137.005	141.825	1.0351

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

3.2. Inflation Adjustment – Schools

Table 15. Inflation Adjustment – Schools

Residential Development	2021 Impact Fee	2022 Adjusted	Differential
Single Family	\$1	\$1	\$0
Town home	\$1	\$1	\$0
Duplex	\$1	\$1	\$0
Multi-family	\$1	\$1	\$0

3.3. Inflation Adjustment – Law Enforcement

Table 16. Inflation Adjustment - Law Enforcement

Residential Development	2021 Impact Fee	2022 Adjusted	Differential
Single Family	\$531	\$549	\$18
Town home	\$531	\$549	\$18
Duplex	\$531	\$549	\$18
Multi-family	\$380	\$393	\$13
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2021 Impact Fee	2022 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$0	\$0	\$0
Commercial/Shopping Center 25,001 – 50,000 SF	\$0	\$0	\$0
Commercial/Shopping Center 50,001 – 100,000 SF	\$0	\$0	\$0
Commercial/Shopping Center 100,001 – 200,000 SF	\$0	\$0	\$0
Commercial/Shopping Center over 200,000 SF	\$0	\$0	\$0
Office/Institutional 10,000 SF or less	\$0	\$0	\$0
Office/Institutional 10,001 – 25,000 SF	\$0	\$0	\$0
Office/Institutional 25,001 – 50,000 SF	\$0	\$0	\$0
Office/Institutional 50,001 – 100,000 SF	\$0	\$0	\$0
Office/Institutional over 100,000 SF	\$0	\$0	\$0
Business Park	\$0	\$0	\$0
Light Industrial	\$0	\$0	\$0
Warehousing	\$0	\$0	\$0
Manufacturing	\$0	\$0	\$0

3.4. Inflation Adjustment – Parks & Recreation

Table 17. Inflation Adjustment - Parks & Recreation

Residential Development	2021 Impact Fee	2022 Adjusted	Differential
Single Family	\$946	\$979	\$33
Town home	\$946	\$979	\$33
Duplex	\$946	\$979	\$33
Multi-family	\$677	\$701	\$24

3.5. Inflation Adjustment – EMS

Table 18. Inflation Adjustment - EMS

Residential Development	2021 Impact Fee	2022 Adjusted	Differential
Single Family	\$100	\$103	\$3
Town home	\$100	\$103	\$3
Duplex	\$100	\$103	\$3
Multi-family	\$71	\$73	\$2
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2021 Impact Fee	2022 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$0	\$0	\$0
Commercial/Shopping Center 25,001 – 50,000 SF	\$0	\$0	\$0
Commercial/Shopping Center 50,001 – 100,000 SF	\$0	\$0	\$0
Commercial/Shopping Center 100,001 – 200,000 SF	\$0	\$0	\$0
Commercial/Shopping Center over 200,000 SF	\$0	\$0	\$0
Office/Institutional 10,000 SF or less	\$0	\$0	\$0
Office/Institutional 10,001 – 25,000 SF	\$0	\$0	\$0
Office/Institutional 25,001 – 50,000 SF	\$0	\$0	\$0
Office/Institutional 50,001 – 100,000 SF	\$0	\$0	\$0
Office/Institutional over 100,000 SF	\$0	\$0	\$0
Business Park	\$0	\$0	\$0
Light Industrial	\$0	\$0	\$0
Warehousing	\$0	\$0	\$0
Manufacturing	\$0	\$0	\$0

3.6. Inflation Adjustment – Administrative Facilities

Table 19. Inflation Adjustment - Administrative Facilities

Residential Development	2021 Impact Fee	2022 Adjusted	Differential
Single Family	\$44	\$45	\$1
Town home	\$44	\$45	\$1
Duplex	\$44	\$45	\$1
Multi-family	\$31	\$32	\$1
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2021 Impact Fee	2022 Adjusted	Differential
Commercial/Shopping Center 25,000 SF or less	\$0	\$0	\$0
Commercial/Shopping Center 25,001 – 50,000 SF	\$0	\$0	\$0
Commercial/Shopping Center 50,001 – 100,000 SF	\$0	\$0	\$0
Commercial/Shopping Center 100,001 – 200,000 SF	\$0	\$0	\$0
Commercial/Shopping Center over 200,000 SF	\$0	\$0	\$0
Office/Institutional 10,000 SF or less	\$0	\$0	\$0
Office/Institutional 10,001 – 25,000 SF	\$0	\$0	\$0
Office/Institutional 25,001 – 50,000 SF	\$0	\$0	\$0
Office/Institutional 50,001 – 100,000 SF	\$0	\$0	\$0
Office/Institutional over 100,000 SF	\$0	\$0	\$0
Business Park	\$0	\$0	\$0
Light Industrial	\$0	\$0	\$0
Warehousing	\$0	\$0	\$0
Manufacturing	\$0	\$0	\$0

3.7. 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 20 from going into effect, the fee schedule listed in Table 20 below will apply on 1 April 2022. This fee schedule is based on the schedule resulting from the fee recalculations of 2 September 2021.

Table 20. Inflation Adjusted Maximum Fee Schedule - 01 April 2022

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	01 April 2022 Impact Fee per Dwelling Unit	
Single Family	Schools	\$1	\$1	
	Town Home	Law Enforcement	\$531	\$549
		Duplex	Parks & Recreation	\$946
	EMS		\$100	\$103
	Admin. Facilities		\$44	\$45
	TOTAL	\$1,622	\$1,677	
Multi-Family	Schools	\$1	\$1	
	Law Enforcement	\$380	\$393	
	Parks & Recreation	\$677	\$701	
	EMS	\$71	\$73	
	Admin. Facilities	\$31	\$32	
	TOTAL	\$1,160	\$1,200	

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, 2021 Housing Index Average Market Value

for Jefferson County, WV: \$279,253

Current Impact Fee		<u>Single Family</u>	<u>Town Home</u>	<u>Duplex</u>	<u>Multi-Family</u>
		\$1,622	\$1,622	\$1,622	\$1,160
Affordable Housing		<i>Discounted Impact Fee Per Dwelling Unit Type</i>			
Percentage	Market Value				
60%	\$167,552	\$973	\$973	\$973	\$696
59%	\$164,759	\$957	\$957	\$957	\$684
58%	\$161,967	\$941	\$941	\$941	\$673
57%	\$159,174	\$925	\$925	\$925	\$661
56%	\$156,382	\$908	\$908	\$908	\$650
55%	\$153,589	\$892	\$892	\$892	\$638
54%	\$150,797	\$876	\$876	\$876	\$626
53%	\$148,004	\$860	\$860	\$860	\$615
52%	\$145,212	\$843	\$843	\$843	\$603
51%	\$142,419	\$827	\$827	\$827	\$592
50%	\$139,627	\$811	\$811	\$811	\$580
49%	\$136,834	\$795	\$795	\$795	\$568
48%	\$134,041	\$779	\$779	\$779	\$557
47%	\$131,249	\$762	\$762	\$762	\$545
46%	\$128,456	\$746	\$746	\$746	\$534
45%	\$125,664	\$730	\$730	\$730	\$522
44%	\$122,871	\$714	\$714	\$714	\$510
43%	\$120,079	\$697	\$697	\$697	\$499
42%	\$117,286	\$681	\$681	\$681	\$487
41%	\$114,494	\$665	\$665	\$665	\$476
40%	\$111,701	\$649	\$649	\$649	\$464
39%	\$108,909	\$633	\$633	\$633	\$452
38%	\$106,116	\$616	\$616	\$616	\$441
37%	\$103,324	\$600	\$600	\$600	\$429
36%	\$100,531	\$584	\$584	\$584	\$418
35%	\$97,739	\$568	\$568	\$568	\$406
34%	\$94,946	\$551	\$551	\$551	\$394
33%	\$92,153	\$535	\$535	\$535	\$383
32%	\$89,361	\$519	\$519	\$519	\$371
31%	\$86,568	\$503	\$503	\$503	\$360
30%	\$83,776	\$487	\$487	\$487	\$348
29%	\$80,983	\$470	\$470	\$470	\$336
28%	\$78,191	\$454	\$454	\$454	\$325
27%	\$75,398	\$438	\$438	\$438	\$313
26%	\$72,606	\$422	\$422	\$422	\$302
25%	\$69,813	\$406	\$406	\$406	\$290

Disclaimer: Figures updated and effective through 31 December 2022 per the WV Tax Commissioner. Apartment/Condominium projects qualifying for the AHD, the discount equals 40% of normal fee.