

Annual Report on Impact Fees

January 2023 – December 2023

Engineering Department
Office of Impact Fees

Jefferson County Government

8 January 2024

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Executive Summary

1.1. Trends in Fee Collection

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2023 increased relative to CY 2022. There were 796 impact fee applications processed in CY 2023 versus 467 residential impact fee applications in CY 2022. Of that total in CY 2023, 20 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 2023 increased relative to CY 2022. There were 17 impact fee applications processed in CY 2023 versus 7 in CY 2022. In summary, there was a 66.17% increase in new residential permit application in CY 2023 versus CY 2022.

Table 1A. Total County Residential Building Permits (CY 2004-2023)

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
2022	13	289	302	0	148	148	2	15	17	0	0	0	467
2023	14	397	411	5	363	368	0	8	8	1	8	9	796
Total	422	4,082	4,504	7	1,135	1,142	2	80	82	1	437	438	6,166

Table 1B. Total County Non-Residential Building Permits (CY 2004-2023)

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
2022	0	7	7
2023	0	17	17
Grand Total	35	163	198

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 2023 and 2024 and run from 1 January 2023 through 31 December 2023. 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 2023
County & Municipal Combined**

Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
Residential	Single Family	\$392	\$145,485	\$388,167	\$40,940	\$18,111	\$593,095
	Town Home	\$363	\$20,905	\$357,798	\$37,740	\$16,692	\$433,498
	Duplex	\$8	\$3,390	\$7,928	\$836	\$370	\$12,532
	Multifamily	\$8	\$0	\$5,760	\$608	\$264	\$6,640
	Residential Total	\$771	\$169,780	\$759,653	\$80,124	\$35,437	\$1,045,765
Commercial	Comm25Less	\$0	\$0	\$0	\$0	\$0	\$0
	Office10Less	\$0	\$0	\$0	\$0	\$0	\$0
	Office10-25	\$0	\$0	\$0	\$0	\$0	\$0
	Ware House	\$0	\$0	\$0	\$0	\$0	\$0
	Commercial Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$771	\$169,780	\$759,653	\$80,124	\$35,437	\$1,045,765

Table 3. Fees Collected by County Tax District – Calendar Year 2023

Tax District	Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
02 Charles Town	Residential	Single Family	\$126	\$69,987	\$124,638	\$13,148	\$5814	\$213,713
		Townhome	\$11	\$6,215	\$11,066	\$1,166	\$517	\$18,975
	Residential Total		\$137	\$76,202	\$135,704	\$14,314	\$6,331	\$232,688
	Commercial	Comm25Less	\$0	\$50	\$0	\$0	\$0	\$0
		Warehouse	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Total		\$0	\$0	\$0	\$0	\$0	\$0	
02 Charles Town Grand Total			\$137	\$76,202	\$135,704	\$14,314	\$6,331	\$232,688
04 Harpers Ferry	Residential	Single Family	\$34	\$19,057	\$33,935	\$3,578	\$1,584	\$58,188
		Residential Total		\$34	\$19,057	\$33,935	\$3,578	\$1,584
	Commercial	Comm25Less	\$0	\$0	\$0	\$0	\$0	\$0
		Office10Less	\$0	\$0	\$0	\$0	\$0	\$0
	Commercial Total		\$0	\$0	\$0	\$0	\$0	\$0
04 Harpers Ferry Grand Total			\$34	\$19,057	\$33,935	\$3,578	\$1,584	\$58,188
06 Kabletown	Residential	Single Family	\$39	\$21,955	\$39,096	\$4,122	\$1,825	\$67,037
		Residential Total		\$39	\$21,955	\$39,096	\$4,122	\$1,825
	06 Kabletown Grand Total			\$39	\$21,955	\$39,096	\$4,122	\$1,825
07 Middleway	Residential	Single Family	\$15	\$8,407	\$14,970	\$1,578	\$699	\$25,669
		Townhome	\$24	\$13,560	\$24,144	\$2,544	\$1,128	\$41,400
	Residential Total		\$39	\$21,967	\$39,114	\$4,122	\$1,827	\$67,069
	Commercial	Office10-25	\$0	\$0	\$0	\$0	\$0	\$0
		Ware House	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Total		\$0	\$0	\$0	\$0	\$0	\$0	
07 Middleway Grand Total			\$39	\$21,967	\$39,114	\$4,122	\$1,827	\$67,069
09 Shepherdstown	Residential	Single Family	\$47	\$26,079	\$46,442	\$4,898	\$2,167	\$79,633
		Duplex	\$6	\$3,390	\$6,036	\$636	\$282	\$10,350
		Townhome	\$2	\$1,130	\$2,012	\$212	\$94	\$3,450
	Residential Total		\$55	\$30,599	\$54,490	\$5,746	\$2,543	\$93,433
	09 Shepherdstown Grand Total			\$55	\$30,599	\$54,490	\$5,746	\$2,543
County Grand Total			\$304	\$169,780	\$302,339	\$31,882	\$14,110	\$518,415

Table 4. Fees Collected by Municipal Tax District – Calendar Year 2023

Tax District	Land Use	Type	Schools	Parks & Rec	EMS	Admin. Facilities	Grand Total
01 Bolivar Corp	Residential	Single Family	\$1	\$946	\$100	\$44	\$1,091
	Residential Total		\$1	\$946	\$100	\$44	\$1,091
01 Bolivar Corp Grand Total			\$1	\$946	\$100	\$44	\$1,091
03 Charles Town Corp	Residential	Single Family	\$68	\$67,268	\$7,094	\$3,139	\$77,569
		Town Home	\$213	\$207,378	\$21,888	\$9,666	\$239,145
		Multifamily	\$8	\$5,760	\$608	\$264	\$6,640
	Residential Total		\$289	\$280,406	\$29,590	\$13,069	\$323,354
	Commercial	Comm25Less	\$0	\$0	\$0	\$0	\$0
		Office10Less	\$0	\$0	\$0	\$0	\$0
		Ware House	\$0	\$0	\$0	\$0	\$0
	Commercial Total		\$0	\$0	\$0	\$0	\$0
03 Charles Town Corp Grand Total			\$289	\$280,406	\$29,590	\$13,069	\$323,354
08 Ranson Corp	Residential	Single Family	\$62	\$60,872	\$6,422	\$2,839	\$70,195
		Town Home	\$113	\$113,198	\$11,930	\$5,287	\$130,528
		Duplex	\$2	\$1,892	\$200	\$88	\$2,182
	Residential Total		\$177	\$175,962	\$18,552	\$8,214	\$202,905
	Commercial	Comm25Less	\$0	\$0	\$0	\$0	\$0
		Ware House	\$0	\$0	\$0	\$0	\$0
	Commercial Total		\$0	\$0	\$0	\$0	\$0
08 Ranson Corp Grand Total			\$177	\$175,962	\$18,552	\$8,214	\$202,905
Municipal Grand Total			\$467	\$457,314	\$48,242	\$21,327	\$527,350
County Tax District Fees Collected Totals							\$518,415
Municipal Tax District Fees Collected Totals							\$527,350
GRAND TOTAL							\$1,045,765

1.3. Financial Data

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

Month	Starting Balance	Total Deposits	Total Checks	Interest	Ending Balance
January	\$16,412.93	\$54,347.00	\$16,412.93	\$21.22	\$54,368.22
February	\$54,368.22	\$74,268.00	\$54,368.22	\$46.68	\$74,314.68
March	\$74,314.68	\$157,113.00	\$74,314.68	\$98.78	\$157,211.78
April	\$157,211.78	\$90,039.00	\$157,211.78	\$75.81	\$90,114.81
May	\$90,114.81	\$84,230.00	\$90,114.81	\$59.32	\$84,289.32
June	\$84,289.32	\$51,395.00	\$84,289.32	\$47.32	\$51,442.32
July	\$51,442.32	\$43,176.00	\$51,442.32	\$31.58	\$43,207.58
August	\$43,207.58	\$152,845.00	\$43,207.58	\$66.83	\$152,911.83
September	\$152,911.83	\$71,055.00	\$152,911.83	\$74.49	\$71,129.49
October	\$71,129.49	\$136,332.00	\$71,129.49	\$49.43	\$136,381.43
November	\$136,381.43	\$56,965.00	\$136,381.43	\$53.79	\$57,018.79
December	\$57,018.79	\$74,000.00	\$57,018.79	\$50.40	\$74,050.40

December 2023 Outstanding Credits	\$0.00
January 2024 Transfers	(\$74,050.40)
01 January 2024 Deposits	\$0.00
01 January 2024 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 2023	\$7,735,118.86	\$380,919.42	\$940,761.54	\$12,330.03	\$25,407.31
Total Deposits	\$727.00	\$164,072.07	\$715,199.69	\$75,490.71	\$33,313.71
Withdraws /1	\$5,784,822.00	\$0.00	\$397,563.75	\$0.00	\$0.00
Interest Accrued - CY 2023	\$53,851.38	\$3,340.46	\$8,092.5	\$347.84	\$121.75
Balance on 31 December 2023	\$2,004,875.24	\$548,331.95	\$1,266,489.98	\$88,168.58	\$58,842.77
January Transfers /2	\$56.00	\$9,046.05	\$56,374.30	\$5,940.03	\$2,634.02
<i>Of Which</i>					
<i>Transferred Fees</i>	\$56.00	\$9,040.00	\$56,336.00	\$5,936.00	\$2,632.00
<i>Transferred Interest</i>	\$0.00	\$6.05	\$38.30	\$4.03	\$2.02
Final Balance 03 January 2024	\$2,004,931.24	\$557,378.00	\$1,322,864.28	\$94,108.61	\$61,476.79

Notes

/1 See Table 8 for details.

/2 From fees collected in December 2023 and transferred in January 2024.

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 no refunds processed in CY 2023.

1.4.2. Requisitions

The fee fundable projects approved by the Impact Fee Program Specialist for FY 2024 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2025 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 2025 remain to be presented to the County Commission for approval.

Table 7. FY 2024 Approved Fee Fundable Projects

Category	Capital Improvement Project	Approved Impact Fee Funding
Schools	Regional Student Support Center	\$469,250
	Shepherdstown Elementary School	\$1,276,081
	Ranson Elementary School	\$1,276,081
	High School Auxiliary Gym	\$1,910,688
	New Middle School (10 + Years)	\$3,232,660
Law Enforcement	Weapons Training Qualifications Range	\$25,000
	Internal Expansion Temporary Sheriff's Office Space	\$180,000
Parks and Recreation	Sam Michael's Park (Amphitheatre – ADA Phase II)	\$100,000
	Sam Michael's Park (Playground)	\$65,000
	James Hite Park (Parking)	\$120,000
	Sam Michael's Park (Septic Upgrades)	\$150,000
EMS	JCESA Building Mortgage	\$30,000

Table 8. Impact Fee Holding Account Withdraws

Account	Check Date	Statement Date	Debit	Notes
Schools	11/02/2023	11/31/2023	\$1,276,081.00	Requisition 23R0142 – Ranson Elementary School
	11/02/2023	11/31/2023	\$1,066,455.80	Requisition 23R0143 – Ranson Middle School
	12/21/2023	12/31/2023	\$1,276,081.00	Requisition 23R0148 - Shepherdstown Elementary School
	12/21/2023	12/31/2023	\$2,166,204.20	Requisition 23R0149 - Shepherdstown Middle School
TOTAL			\$5,784,822.00	
Parks	3/24/2023	3/31/2023	\$14,250.00	Requisition 23R0135 - Sam Michael's Amphitheatre Phase II
	3/30/2023	3/31/2023	\$11,328.61	Requisition 23R0136 - Sam Michael's Amphitheatre Phase II
	4/07/2023	4/30/2023	\$6,251.12	Requisition 23R0137 - Sam Michael's Amphitheatre Phase II
	7/14/2023	7/31/2023	\$208,000.00	Requisition 23R0139 - Riverside Land Purchase
	7/20/2023	7/31/2023	\$4,208.21	Requisition 23R0138 - Sam Michael's Amphitheatre Phase II
	7/20/2023	7/31/2023	\$63,962.06	Requisition 23R0140 - Sam Michael's Amphitheatre Phase II
	9/19/2023	9/30/2023	\$225.00	Requisition 23R0141 - Sam Michael's Amphitheatre Phase II
	11/09/2023	11/30/2023	\$65,000.00	Requisition 23R0144 - Sam Michael's Playground
	11/09/2023	11/30/2023	\$19,688.75	Requisition 23R0145 - Sam Michael's Amphitheatre Phase II
	11/09/2023	11/30/2023	\$1,200.00	Requisition 23R0145 - Sam Michael's Amphitheatre Phase II
	12/07/2023	12/31/2023	\$600.00	Requisition 23R0146 - Sam Michael's Amphitheatre Phase II
	12/21/2023	12/31/2023	\$2,850.00	Requisition 23R0147 - Sam Michael's Amphitheatre Phase II
TOTAL			\$397,563.75	
Grand Total			\$6,182,385.75	

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 2023

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. 2023-1

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 2024 Impact Fee-Fundable Capital Projects

The following projects will appear on the FY 2024 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 2024 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
Shepherdstown Elementary School	\$1,276,081	\$1,276,081	Elementary School & Land
Ranson Elementary School	\$1,276,081	\$1,276,081	Elementary School & Land
High School Auxiliary Gym	\$1,910,688	\$1,910,688	Middle Schools/High Schools & Land
New Middle School (10 + Years)	\$3,232,660	\$3,232,660	Middle Schools/High Schools & Land
Totals	\$7,695,510	\$7,695,510	

1/ All BOE Projects Approved in FY 2023 during 6 October 2023 County Commission Meeting.

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)	\$250,000	\$250,000	Park Improvements & Rec Facilities/Study
Sam Michael's Park Playground	\$65,000	\$65,000	Park Improvements & Rec Facilities/Study

South Jefferson Park (Master Plan)	\$75,000	\$75,000	Park Improvements & Rec Facilities/Study
Moulton Park (Master Plan)	\$40,000	\$40,000	Park Improvements & Rec Facilities/Study
Sam Michaels Park (Septic Upgrades)	\$450,000	\$450,000	Park Improvements & Rec Facilities/Study
Moulton Park (Master Plan)	\$40,000	\$40,000	Park Improvements & Rec Facilities/Study
James Hite Park (Tennis/Pickleball Courts)	\$150,000	\$150,000	Park Improvements & Rec Facilities/Study
Totals	\$1,070,000	\$1,070,000	

2.2.4. EMS

Table 12. Jefferson County EMS Projects

Company	Project	Current Request	Funding Potential	Category
JCESA	Building Mortgage /1	\$81,000	\$40,000	Facilities
	Total	\$81,000	\$40,000	

Note: /1 Request exceeds funds anticipated at beginning of FY 2025.

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

In 2020, 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 County updates its impact fee methodologies on a five year cycle. Therefore, the Schools, Law Enforcement, Parks and Recreation, and EMS impact fee categories were due last for recalculation in CY 2020. The County Commission recalculated the levels of service and impact fee amounts required to maintain this level of service and adopted new fees in 2021. The next impact fee recalculation should begin 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 2021 and 2022. These represent the most recent price indices and were released on 30 September 2023. 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 2024 unless the County Commission acts to stay these adjustments. Considering that a recalculation study recently occurred in 2020 and new fees were established in 2021, staff defers to the County Commission for a decision on whether to apply or stay 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 in 2020.

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 and the percentage allocations for each capital category. 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.

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

3. CY 2023 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 2021 and 2022². These represent the most recent price indices and were released on 29 September 2023. 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 2024 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 2023 Impact Fee (tables 15-19) are the fees currently in effect as of 1 April 2023.

Table 14. Price Indices and Cost of Living Adjustment

BEA Table Line	Fee Category	Structure Class	Price Index CY 2021	Price Index CY 2022	Differential (Inflation Adjustment Factor)
32	Admin. Facilities	State and Local - Office	119.214	143.448	1.2032
35	School	State and Local – Educational	116.960	136.168	1.1642
36	Law & EMS	State and Local – Public Safety	120.349	135.456	1.1255
37	Parks	Amusement & Recreation	120.499	135.491	1.1244

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

3.2. Inflation Adjustment – Schools

Table 15. Inflation Adjustment – Schools

Residential Development	2023 Impact Fee	2024 Adjusted	Differential
Single Family	\$1	\$1	\$0
Town home	\$1	\$1	\$0
Duplex	\$1	\$1	\$0
Multi-family	\$1	\$1	\$0

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).

3.3. *Inflation Adjustment – Law Enforcement*

Table 16. Inflation Adjustment - Law Enforcement

Residential Development	2023 Impact Fee	2024 Adjusted	Differential
Single Family	\$565	\$636	\$71
Town home	\$565	\$636	\$71
Duplex	\$565	\$636	\$71
Multi-family	\$404	\$455	\$51
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2023 Impact Fee	2024 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	2023 Impact Fee	2024 Adjusted	Differential
Single Family	\$1,006	\$1,131	\$125
Town home	\$1,006	\$1,131	\$125
Duplex	\$1,006	\$1,131	\$125
Multi-family	\$720	\$810	\$90

3.5. Inflation Adjustment – EMS

Table 18. Inflation Adjustment - EMS

Residential Development	2023 Impact Fee	2024 Adjusted	Differential
Single Family	\$106	\$119	\$13
Town home	\$106	\$119	\$13
Duplex	\$106	\$119	\$13
Multi-family	\$76	\$86	\$10
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2023 Impact Fee	2024 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	2023 Impact Fee	2024 Adjusted	Differential
Single Family	\$47	\$57	\$10
Town home	\$47	\$57	\$10
Duplex	\$47	\$57	\$10
Multi-family	\$33	\$40	\$7
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2023 Impact Fee	2024 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 2024. 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 2024

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	01 April 2024 Impact Fee per Dwelling Unit	
Single Family	Schools	\$1	\$1	
	Town Home	Law Enforcement	\$565	\$636
		Duplex	Parks & Recreation	\$1,006
	EMS		\$106	\$119
	Admin. Facilities		\$47	\$57
	TOTAL	\$1,725	\$1,944	
Multi-Family	Schools	\$1	\$1	
	Law Enforcement	\$404	\$455	
	Parks & Recreation	\$720	\$810	
	EMS	\$76	\$86	
	Admin. Facilities	\$33	\$40	
	TOTAL	\$1,234	\$1,392	

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Affordable Housing Discounted Impact Fee Per Dwelling Unit Type

**December 28, 2023 Housing Index Average Market Value
for Jefferson County, WV: \$366,623**

		<i>Single Family</i>	<i>Town Home</i>	<i>Duplex</i>	<i>Multi-Family</i>
Current Impact Fee		\$1,725	\$1,725	\$1,725	\$1,234
Percentage	Affordable Housing Market Value	Discounted Impact Fee Per Dwelling Unit Type			
60%	\$219,974	\$1,035	\$1,035	\$1,035	\$740
59%	\$216,308	\$1,018	\$1,018	\$1,018	\$728
58%	\$212,641	\$1,001	\$1,001	\$1,001	\$716
57%	\$208,975	\$983	\$983	\$983	\$703
56%	\$205,309	\$966	\$966	\$966	\$691
55%	\$201,643	\$949	\$949	\$949	\$679
54%	\$197,976	\$931	\$931	\$931	\$666
53%	\$194,310	\$914	\$914	\$914	\$654
52%	\$190,644	\$897	\$897	\$897	\$642
51%	\$186,978	\$880	\$880	\$880	\$629
50%	\$183,312	\$862	\$862	\$862	\$617
49%	\$179,645	\$845	\$845	\$845	\$605
48%	\$175,979	\$828	\$828	\$828	\$592
47%	\$172,313	\$811	\$811	\$811	\$580
46%	\$168,647	\$794	\$794	\$794	\$568
45%	\$164,980	\$776	\$776	\$776	\$555
44%	\$161,314	\$759	\$759	\$759	\$543
43%	\$157,648	\$742	\$742	\$742	\$531
42%	\$153,982	\$725	\$725	\$725	\$518
41%	\$150,315	\$707	\$707	\$707	\$506
40%	\$146,649	\$690	\$690	\$690	\$494
39%	\$142,983	\$673	\$673	\$673	\$481
38%	\$139,317	\$656	\$656	\$656	\$469
37%	\$135,651	\$638	\$638	\$638	\$457
36%	\$131,984	\$621	\$621	\$621	\$444
35%	\$128,318	\$604	\$604	\$604	\$432
34%	\$124,652	\$587	\$587	\$587	\$420
33%	\$120,986	\$569	\$569	\$569	\$407
32%	\$117,319	\$552	\$552	\$552	\$395
31%	\$113,653	\$535	\$535	\$535	\$383
30%	\$109,987	\$518	\$518	\$518	\$370
29%	\$106,321	\$500	\$500	\$500	\$358
28%	\$102,654	\$483	\$483	\$483	\$346
27%	\$98,988	\$466	\$466	\$466	\$333
26%	\$95,322	\$449	\$449	\$449	\$321
25%	\$91,656	\$431	\$431	\$431	\$309

Disclaimer: Figures updated and effective through 31 December 2024 per the WV Tax Commissioner. Apartment/Condominium projects qualifying for the AHD, the discount equals 40% of normal fee.