

Annual Report on Impact Fees

January 2025 – December 2025

Engineering Department

Office of Impact Fees

Jefferson County Government

21 January 2026

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Executive Summary

1.1. Trends in Fee Collection

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2025 increased relative to CY 2024. There were 1591 impact fee applications processed in CY 2025 versus 1031 residential impact fee applications in CY 2024; a 54.3% increase. Of that total in CY 2025, 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 2025 increased relative to CY 2024. There were 17 impact fee applications processed in CY 2025 versus 8 in CY 2024.

Table 1A. Total County Residential Building Permits (CY 2004-2025)

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
2024	12	544	556	0	467	467	2	2	4	0	4	4	1,031
2025	16	640	656	1	677	678	0	3	3	3	234	237	1,574
Total	450	5,266	5,716	8	2,279	2,287	4	85	89	4	675	679	8,771

Table 1B. Total County Non-Residential Building Permits (CY 2004-2025)

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
2024	0	8	8
2025	3	14	17
Grand Total	38	185	223

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 2025 and 2026 and run from 1 January 2025 through 31 December 2025. 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 2025
County & Municipal Combined**

Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
Residential	Single Family	\$1,678,813	\$107,695	\$711,702	\$170,291	\$186,700	\$2,855,201
	Town Home	\$1,747,560	\$46,620	\$738,486	\$177,018	\$194,232	\$2,903,916
	Duplex	\$6,367	\$370	\$2,239	\$597	\$685	\$10,258
	Multifamily	\$234	\$0	\$189,540	\$20,124	\$9,360	\$219,258
	Residential Total	\$3,432,974	\$154,685	\$1,641,967	\$368,030	\$390,977	\$5,988,633
Commercial	Comm25Less	\$0	\$595	\$0	\$596	\$398	\$1,589
	Office10Less	\$0	\$1,584	\$0	\$1,590	\$3,660	\$6,834
	Office10-25	\$0	\$0	\$0	\$795	\$1,830	\$2,625
	Hotel	\$0	\$0	\$0	\$0	\$0	\$0
	Nursing Home	\$0	\$0	\$0	\$0	\$0	\$0
	Warehouse	\$0	\$1,428	\$0	\$1,428	\$2,142	\$4,998
Commercial Total	\$0	\$3,607	\$0	\$4,409	\$8,030	\$16,046	
Grand Total		\$3,432,974	\$158,292	\$1,641,967	\$372,439	\$399,007	\$6,004,679

Table 3. Fees Collected by County Tax District – Calendar Year 2025

Tax District	Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
02 Charles Town	Residential	Single Family	\$380,345	\$41,602	\$99,713	\$32,109	\$39,203	\$592,972
		Townhome	\$121,923	\$24,264	\$51,759	\$12,375	\$13,563	\$223,884
		Duplex	\$6,366	\$370	\$1,108	\$478	\$628	\$8,950
		Residential Total	\$508,634	\$66,236	\$152,580	\$44,962	\$53,394	\$825,806
	Commercial	Office10Less	\$0	\$792	\$0	\$795	\$1,830	\$3,417
		Warehouse	\$0	\$1,344	\$0	\$1,344	\$2,016	\$4,704
		Commercial Total	\$0	\$2,136	\$0	\$2,139	\$3,846	\$8,121
02 Charles Town Grand Total			\$508,634	\$68,372	\$152,580	\$47,101	\$57,240	\$833,927
04 Harpers Ferry	Residential	Single Family	\$77,083	\$15,932	\$33,775	\$7,934	\$8,628	\$143,352
		Residential Total	\$77,083	\$15,932	\$33,775	\$7,934	\$8,628	\$143,352
		Comm25Less	\$0	\$595	\$0	\$596	\$398	\$1,589
		Office10Less	\$0	\$792	\$0	\$795	\$1,830	\$3,417
		Warehouse	\$0	\$84	\$0	\$84	\$126	\$294
		Commercial Total	\$0	\$1,471	\$0	\$1,475	\$2,354	\$5,300
04 Harpers Ferry Grand Total			\$77,083	\$17,403	\$33,775	\$9,409	\$10,982	\$148,652
06 Kabletown	Residential	Single Family	\$30,425	\$13,853	\$26,783	\$4,546	\$4,082	\$79,689
		Residential Total	\$30,425	\$13,853	\$26,783	\$4,546	\$4,082	\$79,689
		Hotel	\$0	\$0	\$0	\$0	\$0	\$0
	Commercial Total	\$0	\$0	\$0	\$0	\$0	\$0	
06 Kabletown Grand Total			\$30,425	\$13,853	\$26,783	\$4,546	\$4,082	\$79,689
07 Middleway	Residential	Single Family	\$60,956	\$8,755	\$19,874	\$5,556	\$6,478	\$101,619
		Townhome	\$121,920	\$22,356	\$48,366	\$12,018	\$13,392	\$218,052
		Residential Total	\$182,876	\$31,111	\$68,240	\$17,574	\$19,870	\$319,671
07 Middleway Grand Total			\$182,876	\$31,111	\$68,240	\$17,574	\$19,870	\$319,671

09 Shepherdstown	Residential	Single Family	\$108,385	\$27,553	\$56,651	\$12,120	\$12,592	\$217,301
		Residential Total	\$108,385	\$27,553	\$56,651	\$12,120	\$12,592	\$217,301
		Nursing Home	\$0	\$0	\$0	\$0	\$0	\$0
		Commercial Total	\$0	\$0	\$0	\$0	\$0	\$0
09 Shepherdstown Grand Total			\$108,385	\$27,553	\$56,651	\$12,120	\$12,592	\$217,301
County Grand Total			\$907,403	\$158,293	\$248,229	\$90,750	\$104,766	\$1,599,240

Table 4. Fees Collected by Municipal Tax District – Calendar Year 2025

Tax District	Land Use	Type	Schools	Parks & Rec	EMS	Admin. Facilities	Grand Total
01 Bolivar Corp	Residential	Single Family	\$1	\$1,131	\$119	\$57	\$1,308
		Residential Total	\$1	\$1,131	\$119	\$57	\$1,308
01 Bolivar Corp Grand Total			\$1	\$1,131	\$119	\$57	\$1,308
03 Charles Town Corp	Residential	Single Family	\$460,573	\$164,634	\$43,498	\$49,679	\$718,384
		Town Home	\$264,189	\$137,592	\$29,490	\$30,669	\$461,940
		Multifamily	\$0	\$0	\$0	\$0	\$0
		Residential Total	\$724,762	\$302,226	\$72,988	\$80,348	\$1,180,324
	Commercial	Office10-25	\$0	\$0	\$795	\$1,830	\$2,625
		Office10Less	\$0	\$0	\$0	\$0	\$0
		Commercial Total	\$0	\$0	\$795	\$1,830	\$2,625
03 Charles Town Corp Grand Total			\$724,762	\$302,226	\$73,783	\$82,178	\$1,182,949
05 Harpers Ferry Corp	Residential	Single Family	\$2	\$2,262	\$238	\$114	\$2,616
		Residential Total	\$2	\$2,262	\$238	\$114	\$2,616
05 Harpers Ferry Corp Grand Total			\$2	\$2,262	\$238	\$114	\$2,616
08 Ranson Corp	Residential	Single Family	\$561,042	\$305,748	\$64,052	\$65,810	\$996,652
		Town Home	\$1,239,528	\$500,769	\$123,135	\$136,608	\$2,000,040
		Duplex	\$1	\$1,131	\$119	\$57	\$1,308
		Multifamily	\$234	\$189,540	\$20,124	\$9,360	\$219,258
		Residential Total	\$1,800,805	\$997,188	\$207,430	\$211,835	\$3,217,258
08 Ranson Corp Grand Total			\$1,800,805	\$997,188	\$207,430	\$211,835	\$3,217,258
10 Shepherdstown Corp	Residential	Single Family	\$1	\$1,131	\$119	\$57	\$1,308
		Residential Total	\$1	\$1,131	\$119	\$57	\$1,308
10 Shepherdstown Corp Grand Total			\$1	\$1,131	\$119	\$57	\$1,308
		Municipal Grand Total	\$2,525,571	\$1,303,938	\$281,689	\$294,241	\$4,405,439
						County Tax District Fees Collected Totals	\$1,599,240
						Municipal Tax District Fees Collected Totals	\$4,405,439
						GRAND TOTAL	\$6,004,679

1.3. Financial Data

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

Month	Starting Balance	Total Deposits	Total Checks	Interest	Ending Balance
January	\$74,050.40	\$115,676.00	\$74,050.40	\$58.26	\$115,734.26
February	\$115,734.26	\$151,300.00	\$115,734.26	\$82.84	\$151,382.84
March	\$151,382.84	\$157,605.00	\$151,382.84	\$76.55	\$157,681.55
April	\$157,681.55	\$131,915.00	\$157,681.55	\$81.97	\$131,996.97
May	\$131,996.97	\$159,503.00	\$131,996.97	\$84.62	\$159,587.62
June	\$159,587.62	\$170,592.00	\$159,587.62	\$82.05	\$170,674.05
July	\$170,674.05	\$118,074.00	\$170,674.05	\$77.29	\$118,151.29
August	\$118,151.29	\$71,530.00	\$118,151.29	\$49.26	\$71,579.26
September	\$71,579.26	\$141,693.00	\$71,579.26	\$75.10	\$141,768.10
October	\$141,768.10	\$106,680.00	\$141,768.10	\$70.80	\$106,750.80
November	\$106,750.80	\$82,896.00	\$106,750.80	\$63.07	\$82,959.07
December	\$82,959.07	\$90,478.00	\$82,959.07	\$74.16	\$90,552.16

December 2025 Outstanding Credits	0
January 2026 Transfers	(\$90,552.16)
05 January 2026 Deposits	0
05 January 2026 Balance	0

Table 6. Impact Fee Holding Accounts

Category	Schools	Law	Parks	EMS	Admin. Facilities
Account Number	3107582	3120120	3122808	3122816	33182570
Balance on 01 January 2025	\$1,992,906.12	\$767,874.61	\$2,262,020.96	\$114,347.53	\$105,971.97
Total Deposits	\$3,026,913.3	\$164,608.57	\$1,649,266.90	\$349,074.84	\$360,593.56
Withdrawals /1	\$1,918,033.00	\$886.00	\$640,392.67	\$81,786.00	\$387,271.00
Interest Accrued - CY 2025	\$291,28.23	\$19,170.44	\$61,541.36	\$4,670.05	\$4,339.71
Balance on 31 December 2025	\$3,130,914.65	\$950,767.62	\$3,332,436.55	\$386,306.42	\$83,634.24
January Transfers /2	\$420,646.42	\$8,935.02	\$110,619.37	\$36,598.12	\$45,582.14
<i>Of Which</i>					
<i>Transferred Fees</i>	\$419,897.00	\$8,924.00	\$110,421.00	\$36,532.00	\$45,505.00
	\$749.42	\$11.02	\$198.37	\$66.12	\$77.14
Final Balance 05 January 2026	\$3,551,561.07	\$959,702.64	\$3,443,055.92	\$422,904.54	\$129,216.38

Notes

/1 See Table 8 for details.

/2 From fees collected in December 2025 and transferred in January 2026.

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 two refunds processed in CY 2025.

1.4.2. Requisitions

The fee fundable projects approved by the Impact Fee Program Specialist for FY 2026 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2026 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 2027 remain to be presented to the County Commission for approval.

Table 7. FY 2026 Approved Fee Fundable Projects

Category	Capital Improvement Project	Approved Impact Fee Funding
Schools	High School Auxiliary Gym	\$1,910,688
	New Middle School (10 + Years)	\$1,650,000
Law Enforcement	Weapons Training Qualifications Range	\$25,000
	Exterior Expansion Temporary Sheriff's Office Space Storage Garage	\$75,000
	Internal Expansion Temporary Sheriff's Office Space	\$150,000
	Jefferson County Public Safety Center	\$300,000
Parks and Recreation	Sam Michael's Park (Community Center Design and Expansion)	\$100,000
	2026 Park (Master Plan)	\$100,000
	James Hite Park (Pickleball Courts)	\$275,000
	Leetown Park (Multipurpose Field)	\$50,231.70
	Moulton Park (Parking)	\$85,000
	Moulton Park (Phase I)	\$250,000
	Sam Michael's Park (Dog Park Expansion Design/Construction)	\$50,000
	Shepherdstown Park (Concept Plan/Design)	\$75,000
	Mower	\$20,000
EMS	JCESA Building Mortgage	\$81,000
	Jefferson County Public Safety Center	\$75,000
Administrative Facilities	330 N. George Street/393 N. Lawrence Street	\$384,014

Table 8. Impact Fee Holding Account **Withdraws**

Account	Check Date	Statement Date	Debit	Notes
Schools	3/3/2025	3/31/2025	\$572	2024 Impact Fee Recalculation Study for Schools – February Payment
	8/14/2025	8/31/2025	\$1	Impact Fee Refund PN 2400750 for Avtar Singh and Manpreet Gill
	8/14/2025	8/31/2025	\$6,772	Impact Fee Refund PN 2500771 for Joseph Stillwell
	7/18/2024	7/31/2024	\$1,910,688	Requisition 25R0160 - Washington High School Auxiliary Gym
TOTAL			\$1,918,033	
Law	3/3/2025	3/31/2025	\$250	2024 Impact Fee Recalculation Study for Law Enforcement February Payment
Enforcement	8/14/2025	8/31/2025	\$636	Impact Fee Refund PN 2400750 for Avtar Singh and Manpreet Gill
TOTAL			\$886	
Parks and Recreation	03-Mar-25	31-Mar-25	\$144	2024 Impact Fee Recalculation Study for Parks and Recreation February Payment
	24-Jul-25	31-Aug-25	\$14,184	25R0166 - Pickleball Courts at James Hite Park
	14-Aug-25	31-Aug-25	\$1,131	Impact Fee Refund PN 2400750 for Avtar Singh and Manpreet Gill
	14-Aug-25	31-Aug-25	\$1,179	Impact Fee Refund PN 2500771 for Joseph Stillwell
	06-Mar-25	31-Mar-25	\$52,850	Requisition 25R0156 - Sam Michael's Park Sewer Updgrades
	06-Mar-25	31-Mar-25	\$7,837.15	Requisition 25R0157 - Sam Michael's Amphitheater Phase II
	06-Mar-25	30-Apr-25	\$1,856.63	Requisition 25R0157 - Sam Michael's Amphitheater Phase II
				Requisition 25R0158 - Sam Michael's Amphitheater Phase II
	06-Mar-25	31-Mar-25	\$80,000	Sewer Upgrades
	13-Mar-25	31-Mar-25	\$36,884.32	Requisition 25R0159 - Sam Michael's Park Amphitheatre Phase II
	01-May-25	30-May-25	\$37,285.35	Requisition 25R0161 - Sam Michael's Park Phase II Amphitheater
	22-May-25	30-May-25	\$131,949	Requisition 25R0162 - Sam Michael's Park Phase II Amphitheater
	21-Aug-25	31-Aug-25	\$27,508.1	Requisition 25R0163 - Sam Michael's Amphitheater Phase II

21-Aug-25	31-Aug-25	\$43,16.98	Requisition 25R0164 - Sam Michael's Park Amphitheater Phase II	
24-Jul-25	31-Jul-25	\$84,839.3	Requisition 25R0165 - Sam Michael's Park Amphitheatre Phase II	
24-Jul-25	31-Jul-25	\$16,875	Requisition 25R0168 - Sam Michael's Park Amphitheatre Phase II	
24-Jul-25	31-Aug-25	\$360	Requisition 25R0168 - Sam Michael's Park Amphitheatre Phase II	
24-Jul-25	31-Aug-25	\$1,555.35	Requisition 25R0169 - Sam Michael's Park Amphitheatre Phase II	
24-Jul-25	31-Jul-25	\$3,299.79	Requisition 25R0170 - Sam Michael's Park Amphitheatre Phase II	
21-Aug-25	20-Oct-25	\$2,432	Requisition 25R0171 - James Hite Park Pickleball Courts	
11-Sep-25	20-Oct-25	\$14,589.72	Requisition 25R0172 - Moulton Park Disc Golf Course Phase I	
06-Nov-25	30-Nov-25	\$30,016	Requisition 25R0173 - James Hite Park Pickleball	
06-Nov-25	30-Nov-25	\$89,300	Requisition 25R0174 - James Hite Park Pickleball	
TOTAL		\$640,392.69		
Account	Check Date	Statement Date	Debit	Notes
EMS	3/3/2025	3/31/2025	\$158	2024 Impact Fee Recalculation Study for EMS - February Payment
	8/14/2025	8/31/2025	\$119	Impact Fee Refund PN 2400750 for Avtar Singh and Manpreet Gill
	8/14/2025	8/31/2025	\$509	Impact Fee Refund PN 2500771 for Joseph Stillwell
	7/24/2025	8/31/2025	\$81,000	Requisition 25R0167 - JCESA Mortgage
TOTAL		\$81,786		
Administrative	3/3/2025	3/31/2025	\$132	2024 Impact Fee Recalculation Study for EMS - February Payment
Facilities	6/6/2025	6/30/2025	\$2,400	2025 Impact Fee Recalculation Study for Administrative Facilities May 2025 Payment
	8/14/2025	8/31/2025	\$57	Impact Fee Refund PN 2400750 for Avtar Singh and Manpreet Gill
	8/14/2025	8/31/2025	\$668	Impact Fee Refund PN 2500771 for Joseph Stillwell
	12/11/2025	12/31/2025	\$384,014	Requisition 25R0175 - Bond Debt Service Financing
TOTAL		\$387,271		
Grand Total		\$3,028,368.69		

2. Annual Review

2.1. *Recommended Changes to Ordinances or Procedures*

Proposed changes to all five of the Impact Fee Ordinances occurred during CY 2025.

2.1.1. Ordinance Changes During 2024

In 2024, the County Commission contracted with Tischler-Bise to recalculate the impact fees. The recalculation was completed in 2024 and the new impact fees were adopted by the County Commission on 5 December 2024; the fees became effective 1 June 2025. The following impact fee ordinances were amended to reflect the new impact fee schedules for each impact fee entity in 2025:

Schools Ordinance No. 2003-3

Adopted 5 December 2024; Effective 1 June 2025

Parks & Recreation Ordinance No. 2005-2

Adopted 5 December 2024; Effective 1 June 2025

Law Enforcement Ordinance No. 2005-1

Adopted 5 December 2024; Effective 1 June 2025

EMS Ordinance No. 2005-3

Adopted 5 December 2024; Effective 1 June 2025

Administrative Facilities No. 2024-1

Adopted 5 December 2024; Effective 1 June 2025

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.

At the 19 December 2024 County Commission meeting, the County Commission voted to reinstate the commercial impact fees according to the approved 4 December 2024 impact fee study.

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. However, after a discussion with our impact fee consultant during the 2024 impact fee study, Tischler-Bise, this prior change to the ordinance appears to be in violation of

the equal protection clause of the U.S. Constitution; you cannot discriminate in the application of impact fees between the different types of uses.

2.2. Identification of FY 2027 Impact Fee-Fundable Capital Projects

The following projects will appear on the FY 2027 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 2027 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 some service categories, there are insufficient funds to be able to fully fund all impact fee eligible projects listed in tables 9-13. 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
ROTC Wing at Jefferson High School	\$3,000,000	\$5,896,075	High Schools Facilities/Building
Totals	\$3,000,000	\$5,896,075	

2.2.2. Law Enforcement

Table 10. Jefferson County Law Enforcement Projects

Project	Current Request	Funding Potential	Category
Jefferson County Public Safety Center (50%)	\$1,500,000	\$510,000	Facilities
Sheriff Vehicles and Equipment	\$0	\$599,000	Vehicles and Equipment
Totals	\$1,525,000	\$1,109,000	

2.2.3. Parks & Recreation

Table 11. Park & Recreation Fee Fundable Projects

Project	Current Request	Funding Potential	Category
Sam Michael's Park (Community Design and Expansion)	\$1,250,000	\$499,000	Recreation Center Space
James Hite Park (Dog Park)	\$78,000	\$78,000	Park Improvements
2026 Parks Master Plan	\$125,000	\$125,000	Park Improvements
Moulton Park (Parking Lot)	\$175,000	\$175,000	Park Improvements
Moulton Park (Phase I)	\$250,000	\$250,000	Park Improvements
Mount Mission Park	\$200,000	\$200,000	Park Improvements

South Jefferson Park (Athletic Court Surfacing)	\$50,000	\$50,000	Park Improvements
James Hite Park (Fishing Pond)	\$75,000	\$75,000	Park Improvements
Skate Park Design	\$15,000	\$15,000	Park Improvements
Sam Michael's Park (Volleyball Courts)	\$10,000	\$10,000	Park Improvements
Sam Michael's Amphitheatre Parking	\$45,000	\$45,000	Park Improvements
Sam Michaels Park (Baseball Playground)	\$150,000	\$150,000	Park Improvements
Tables and Grills Sam Michael's Park	\$20,000	\$20,000	Park Improvements
(Maintenance Building Insulation)	\$50,000	\$50,000	Park Improvements
Paved Trail	\$150,000	\$150,000	Park Improvements
Mower	\$70,000	\$58,000	Park Vehicles & Equipment
Equipment Trailer	\$10,000	\$10,000	Park Vehicles & Equipment
Totals	\$2,913,000	\$1,960,000	

2.2.4. EMS

Table 12. Jefferson County EMS Projects

Company	Project	Current Request	Funding Potential	Category
JCESA	Jefferson County Public Safety Center (50%)	\$0	\$347,000	EMS Facilities
	Vehicles & Equipment	\$0	\$257,000	EMS Vehicles & Equipment
	Total	\$0	\$604,000	

2.2.5. Administrative Facilities

Table 13. Jefferson County Administrative Facilities Projects

Company	Project	Current Request	Funding Potential	Category
Administrative Facilities	330 N. George Street & 393 N. Lawrence Street	\$406,436.90	\$373,000	County Administrative Space
	Total	\$431,436.90	\$373,000	

2.3. Proposed Fee Boundary Districts

Presently, the only fee category which utilizes fee districts is Law Enforcement. The boundaries of these districts are coincident with the current municipal boundaries. The Law Enforcement Impact Fee Ordinance defines the fee collection district as that portion of the county which is unincorporated. 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 2024, all five impact fee categories underwent a recalculation.

The County updates its impact fee methodologies on a five-year cycle. Therefore, the Schools, Law Enforcement, Parks and Recreation, EMS, and Administrative Facilities impact fee categories were due last for recalculation in CY 2024. The County Commission recalculated the levels of service and impact fee amounts required to maintain this level of service and adopted new fees in 2025. The next impact fee recalculation should begin in CY 2029.

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 2022 and 2023. These represent the most recent price indices and were released on 27 September 2024. 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 2026 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, EMS services, Administrative Facilities were last updated in 2024.

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 2029.

2.6. Proposed Changes to Base Data for Fee Calculation

There are no changes at this time.

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

3. CY 2024 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 5.9.4 - Price Indexes for Gross Government Fixed Investment by Type), for years 2023 and 2024². These represent the most recent price indices and were released on 26 September 2025. 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 2026 unless the County Commission acts to stay these adjustments. The inflationary adjustments result in a higher impact fee for all fee categories.

Table 14. Price Indices and Cost of Living Adjustment

BEA Table Line	Fee Category	Structure Class	Price Index CY 2022	Price Index CY 2023	Differential (Inflation Adjustment Factor)
32	Admin. Facilities	State and Local - Office	157.761	158.677	1.0058
35	School	State and Local – Educational	146.411	147.175	1.0052
36	Law & EMS	State and Local – Public Safety	141.567	145.648	1.0288
37	Parks	Amusement & Recreation	141.626	145.777	1.0293

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

3.2. 2026 Impact Fees Effective 1 April 2026 – Schools

Table 15. Schools

Residential Development	2025 Impact Fee	1 April 2026 Inflation Adjustment	Differential
Single Family	\$6,772	\$6,807	\$35
Town home	\$6,772	\$6,807	\$35
Duplex	\$6,772	\$6,807	\$35
Multi-family	\$1,198	\$1,204	\$6

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 5.9.4).

3.3. Law Enforcement

Table 16. Law Enforcement

Residential Development	2025 Impact Fee	1 April 2026 Inflation Adjustment	Differential
Single Family	\$394	\$405	\$11
Town home	\$394	\$405	\$11
Duplex	\$394	\$405	\$11
Multi-family	\$278	\$286	\$8
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2025 Impact Fee	1 April 2026 Inflation Adjustment	Differential
Commercial/Shopping Center 25,000 SF or less	\$595	\$612	\$17
Commercial/Shopping Center 25,001 – 50,000 SF	\$595	\$612	\$17
Commercial/Shopping Center 50,001 – 100,000 SF	\$595	\$612	\$17
Commercial/Shopping Center 100,001 – 200,000 SF	\$595	\$612	\$17
Commercial/Shopping Center over 200,000 SF	\$595	\$612	\$17
Office/Institutional 10,000 SF or less	\$264	\$271	\$7
Office/Institutional 10,001 – 25,000 SF	\$264	\$271	\$7
Office/Institutional 25,001 – 50,000 SF	\$264	\$271	\$7
Office/Institutional 50,001 – 100,000 SF	\$264	\$274	\$7
Office/Institutional over 100,000 SF	\$264	\$271	\$7
Business Park	\$303	\$311	\$8
Light Industrial	\$119	\$122	\$3
Warehousing	\$42	\$43	\$1
Manufacturing	\$116	\$119	\$3
Hotel (per room)	\$82	\$84	\$2
Nursing Home (per bed)	\$74	\$76	\$2

3.4. Parks & Recreation

Table 17. Parks & Recreation

Residential Development	2025 Impact Fee	1 April 2026 Inflation	Differential
Single Family	\$1,179	\$1,213	\$34
Town home	\$1,179	\$1,213	\$34
Duplex	\$1,179	\$1,213	\$34
Multi-family	\$832	\$856	\$24

3.5. EMS

Table 18. EMS

Residential Development	2025 Impact Fee	1 April 2026 Inflation Adjustment	Differential
Single Family	\$509	\$523	\$14
Town home	\$509	\$523	\$14
Duplex	\$509	\$523	\$14
Multi-family	\$359	\$369	\$10
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2025 Impact Fee	1 April 2026 Inflation Adjustment	Differential
Commercial/Shopping Center 25,000 SF or less	\$596	\$613	\$17
Commercial/Shopping Center 25,001 – 50,000 SF	\$596	\$613	\$17
Commercial/Shopping Center 50,001 – 100,000 SF	\$596	\$613	\$17
Commercial/Shopping Center 100,001 – 200,000 SF	\$596	\$613	\$17
Commercial/Shopping Center over 200,000 SF	\$596	\$613	\$17
Office/Institutional 10,000 SF or less	\$265	\$272	\$7
Office/Institutional 10,001 – 25,000 SF	\$265	\$272	\$7
Office/Institutional 25,001 – 50,000 SF	\$265	\$272	\$7
Office/Institutional 50,001 – 100,000 SF	\$265	\$272	\$7
Office/Institutional over 100,000 SF	\$265	\$272	\$7
Business Park	\$303	\$311	\$8
Light Industrial	\$119	\$122	\$3
Warehousing	\$42	\$43	\$1
Manufacturing	\$116	\$119	\$3
Hotel (per room)	\$82	\$84	\$2
Nursing Home (per bed)	\$75	\$77	\$2

3.6. Administrative Facilities

Table 19. Administrative Facilities

Residential Development	2025 Impact Fee	1 April 2026 Inflation Adjustment	Differential
Single Family	\$668	\$671	\$3
Town home	\$668	\$671	\$3
Duplex	\$668	\$671	\$3
Multi-family	\$472	\$474	\$2
Non Residential Development (fees per 1,000 sq ft gross usable floor area)	2025 Impact Fee	1 April 2026 Inflation Adjustment	Differential
Commercial/Shopping Center 25,000 SF or less	\$398	\$400	\$2
Commercial/Shopping Center 25,001 – 50,000 SF	\$398	\$400	\$2
Commercial/Shopping Center 50,001 – 100,000 SF	\$398	\$400	\$2
Commercial/Shopping Center 100,001 – 200,000 SF	\$398	\$400	\$2
Commercial/Shopping Center over 200,000 SF	\$398	\$400	\$2
Office/Institutional 10,000 SF or less	\$610	\$613	\$3
Office/Institutional 10,001 – 25,000 SF	\$610	\$613	\$3
Office/Institutional 25,001 – 50,000 SF	\$610	\$613	\$3
Office/Institutional 50,001 – 100,000 SF	\$610	\$613	\$3
Office/Institutional over 100,000 SF	\$610	\$613	\$3
Business Park	\$577	\$580	\$3
Light Industrial	\$295	\$296	\$1
Warehousing	\$63	\$63	\$0
Manufacturing	\$355	\$357	\$2
Hotel (per room)	\$25	\$25	\$0
Nursing Home (per bed)	\$173	\$174	\$1

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.*). The residential fee schedule listed below in table 20 will become effective on 1 April 2026. This fee schedule is based on the 2024 impact fee study which was adopted on 4 December 2024 with an effective date of 5 June 2025.

Table 20. Residential Impact Fee Schedule Effective 1 April 2026

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	1 April 2026 Impact Fee per Dwelling Unit	
Single Family	Schools	\$6,772	\$6,807	
	Town Home	Law Enforcement	\$394	\$405
	Duplex	Parks & Recreation	\$1,179	\$1,213
		EMS	\$509	\$523
		Admin. Facilities	\$668	\$671
	TOTAL	\$9,522	\$9,619	
Multi-Family	Schools	\$1,198	\$1,204	
	Law Enforcement	\$278	\$286	
	Parks & Recreation	\$832	\$856	
	EMS	\$359	\$369	
	Admin. Facilities	\$472	\$474	
	TOTAL	\$3,139	\$3,189	

JEFFERSON COUNTY, WEST VIRGINIA
Engineering Department
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Michelle Mason
Impact Fee Program Specialist

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Affordable Housing Discounted Impact Fee Per Dwelling Unit Type
Effective 5 June 2025

December 30, 2025 Housing Index Average Market Value
for Jefferson County, WV: \$401,321

		<i>Single Family</i>	<i>Town Home</i>	<i>Duplex</i>	<i>Multi-Family</i>
Current Impact Fee		\$9,522	\$9,522	\$9,522	\$3,139
Affordable Housing					
Percentage	Market Value	Discounted Impact Fee Per Dwelling Unit Type			
60%	\$240,793	\$5,713	\$5,713	\$5,713	\$1,883
59%	\$236,779	\$5,618	\$5,618	\$5,618	\$1,852
58%	\$232,766	\$5,523	\$5,523	\$5,523	\$1,821
57%	\$228,753	\$5,428	\$5,428	\$5,428	\$1,789
56%	\$224,740	\$5,332	\$5,332	\$5,332	\$1,758
55%	\$220,727	\$5,237	\$5,237	\$5,237	\$1,726
54%	\$216,713	\$5,142	\$5,142	\$5,142	\$1,695
53%	\$212,700	\$5,047	\$5,047	\$5,047	\$1,664
52%	\$208,687	\$4,951	\$4,951	\$4,951	\$1,632
51%	\$204,674	\$4,856	\$4,856	\$4,856	\$1,601
50%	\$200,661	\$4,761	\$4,761	\$4,761	\$1,570
49%	\$196,647	\$4,666	\$4,666	\$4,666	\$1,538
48%	\$192,634	\$4,571	\$4,571	\$4,571	\$1,507
47%	\$188,621	\$4,475	\$4,475	\$4,475	\$1,475
46%	\$184,608	\$4,380	\$4,380	\$4,380	\$1,444
45%	\$180,594	\$4,285	\$4,285	\$4,285	\$1,413
44%	\$176,581	\$4,190	\$4,190	\$4,190	\$1,381
43%	\$172,568	\$4,094	\$4,094	\$4,094	\$1,350
42%	\$168,555	\$3,999	\$3,999	\$3,999	\$1,318
41%	\$164,542	\$3,904	\$3,904	\$3,904	\$1,287
40%	\$160,528	\$3,809	\$3,809	\$3,809	\$1,256
39%	\$156,515	\$3,714	\$3,714	\$3,714	\$1,224
38%	\$152,502	\$3,618	\$3,618	\$3,618	\$1,193
37%	\$148,489	\$3,523	\$3,523	\$3,523	\$1,161
36%	\$144,476	\$3,428	\$3,428	\$3,428	\$1,130
35%	\$140,462	\$3,333	\$3,333	\$3,333	\$1,099
34%	\$136,449	\$3,237	\$3,237	\$3,237	\$1,067
33%	\$132,436	\$3,142	\$3,142	\$3,142	\$1,036
32%	\$128,423	\$3,047	\$3,047	\$3,047	\$1,004
31%	\$124,410	\$2,952	\$2,952	\$2,952	\$973
30%	\$120,396	\$2,857	\$2,857	\$2,857	\$942
29%	\$116,383	\$2,761	\$2,761	\$2,761	\$910
28%	\$112,370	\$2,666	\$2,666	\$2,666	\$879
27%	\$108,357	\$2,571	\$2,571	\$2,571	\$848
26%	\$104,343	\$2,476	\$2,476	\$2,476	\$816
25%	\$100,330	\$2,381	\$2,381	\$2,381	\$785

Disclaimer: Figures updated and effective through 31 December 2026 per the WV Tax Commissioner.
Apartment/Condominium projects qualifying for the AHD, the discount equals 40% of normal fee.