## **REVENUE ESTIMATING CONFERENCE**

Tax: Local Taxes and Fees

**Issue**: Requires an impact fee adopted by ordinance of a county or municipal government or by resolution of a special district to specify that the collection of impact fees may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.

Bill Number(s): SB 144 / HB 207 (The House bill is similar, but not identical to the Senate bill.)

Entire Bill
 Partial Bill:
 Sponsor(s): Senator Bean / Representative Donalds
 Month/Year Impact Begins: July 1, 2019
 Date of Analysis: January 24, 2019

#### Section 1: Narrative

a. Current Law: The Florida Constitution grants local governments broad home rule authority. Specifically, non-charter county governments may exercise those powers of self-government that are provided by general or special law. Those counties operating under a county charter have all powers of self-government not inconsistent with general law or special law approved by the vote of the electors. Likewise, municipalities have those governmental, corporate, and proprietary powers that enable them to conduct municipal government, perform their functions and provide services, and exercise any power for municipal purposes, except as otherwise provided by law.

Given these constitutional and statutory powers, local governments may use a variety of revenue sources to fund services and improvements without express statutory authorization. Impact fees, special assessments, franchise fees, and user fees or service charges are examples of these home rule revenue sources.

Impact fees are enacted by local ordinance. These fees are tailored to pay the cost of additional infrastructure necessitated by new development. As a result, impact fee calculations vary from jurisdiction to jurisdiction and from fee to fee. Impact fees also vary extensively depending on local costs, capacity needs, resources, and the local government's determination to charge the full cost or only part of the cost of the infrastructure improvement through utilization of the impact fee.

Impact fees have their roots in the common law. A number of court decisions have addressed challenges to the legality of impact fees. As developed under case law, an impact fee must have the following characteristics to be legal:<sup>1</sup>

- The fee is levied on new development, the expansion of existing development, or a change in land use that requires additional capacity for public facilities;
- The fee represents a proportionate share of the cost of public facilities needed to serve new development;
- The fee is earmarked and expended for the benefit of those in the new development who have paid the fee;
- The fee is a one-time charge, although collection may be spread over a period of time;
- The fee is earmarked for capital outlay only and is not expended for operating costs; and
- The fee-payers receive credit for the contributions toward the cost of the increased capacity for public facilities

Current law does not specify when a local government must collect impact fees. As a result, the applicable local government makes this decision, and the time of collection varies and may differ, depending on the type of impact fee.

Section 163.31801, F.S., is known as the "Florida Impact Fee Act" and states that an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:

- Require that the calculation of the impact fee be based on the most recent and localized data.
- Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.
- Limit administrative charges for the collection of impact fees to actual costs.
- Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.

<sup>&</sup>lt;sup>1</sup> The Florida Senate, Issue Brief 2010-310, 4 (Sept. 2009), available at <u>http://archive.flsenate.gov/data/Publications/2010/Senate/reports/interim\_reports/pdf/2010-310ca.pdf</u>

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**b. Proposed Change**: Although the drafting styles differ, the bills amend s. 163.31801, F.S., to specify that an impact fee adopted by ordinance of a county or municipal government or by resolution of a special district may not require payment of impact fees before the date of issuance of the building permit for the property that is subject to the fee.

The bills require that an impact fee be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction as well as the expenditures of the revenues generated and the benefits accruing to the new residential or commercial construction. Also, the local government must specifically earmark revenues generated by the impact fees to acquire, construct, or improve capital facilities to benefit new users. Additionally, the bills prohibit the use of impact fee revenues to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or commercial construction. Furthermore, both bills also specify that the provisions of s. 163.31801, F.S., do not apply to water and sewer connection fees.

HB 207 includes a provision that specifies that a challenger who prevails in an action challenging an impact fee under s. 163.31801, F.S., may recover attorney fees. SB 144 does not include this provision.

## Section 2: Description of Data and Sources

Fiscal Year	Counties	Municipalities	Special Districts	Totals
2002-03	\$479,479,595	\$183,843,818	\$21,711,285	\$685,034,698
2003-04	\$560,496,789	\$232,910,041	\$20,337,344	\$813,744,174
2004-05	\$812,732,909	\$308,009,057	\$31,681,665	\$1,152,423,631
2005-06	\$1,060,597,975	\$342,267,200	\$25,405,434	\$1,428,270,609
2006-07	\$736,339,197	\$312,321,512	\$23,433,726	\$1,072,094,435
2007-08	\$484,141,722	\$222,508,702	\$20,311,517	\$726,961,941
2008-09	\$206,819,386	\$139,307,822	\$8,552,553	\$354,679,761
2009-10	\$212,423,990	\$123,304,422	\$7,420,750	\$343,149,162
2010-11	\$185,664,703	\$107,753,843	\$8,213,352	\$301,631,898
2011-12	\$246,882,772	\$113,956,207	\$8,773,028	\$369,612,007
2012-13	\$305,043,650	\$146,917,768	\$11,288,627	\$463,250,045
2013-14	\$422,384,294	\$167,987,620	\$16,218,908	\$606,590,822
2014-15	\$503,921,835	\$225,734,604	\$17,357,595	\$747,014,034
2015-16	\$557,292,553	\$279,285,751	\$21,012,502	\$857,590,806
2016-17	\$629,120,806	\$279,765,125	\$21,367,807	\$930,253,738
(preliminary)				

Note: The local FY 2016-17 data are still preliminary because not all local government AFRs have been submitted or processed; however, 35 counties, 194 municipalities, and 51 special districts reported impact fee revenues.

## Section 3: Methodology (Include Assumptions and Attach Details)

Enactment of this proposed legislation could result in the delay of a local government's ability to collect impact fees, if such fees are required to be paid before the date of issuance of the building permit for the property that is subject to the fee. Please see accompanying spreadsheet for explanation of methodology and estimated fiscal impacts.

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# Section 4: Proposed Fiscal Impact (Millions \$)

	H	igh	Mic	ldle	Low				
	Cash	Recurring	Cash	Recurring	Cash	Recurring			
2019-20	(\$15.5)	(\$15.5)	(\$11.7)	(\$11.7)	(\$7.9)	(\$7.9)			
2020-21	(\$17.9)	(\$17.9)	(\$13.5)	(\$13.5)	(\$9.1)	(\$9.1)			
2021-22	(\$20.6)	(\$20.6)	(\$15.5)	(\$15.5)	(\$10.5)	(\$10.5)			
2022-23	(\$23.7)	(\$23.7)	(\$17.9)	(\$17.9)	(\$12.1)	(\$12.1)			
2023-24	(\$27.4)	(\$27.4)	(\$20.7)	(\$20.7)	(\$13.9)	(\$13.9)			

## List of Affected Trust Funds:

Local funds only.

Section 5: Consensus Estimate (Adopted: 01/24/2019): The Conference adopted a negative indeterminate impact for the first year's cash impact and plus/minus indeterminate as the cash impact for all other years and for all recurring years. The plus/minus indeterminate estimate reflects the uncertainty of the magnitude of the net impact resulting from incoming prior year impacts and outgoing current year impacts.

	(	GR	Tr	ust	Local	/Other	Total			
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring		
2019-20	0.0	0.0	0.0	0.0	(**)	+/-	(**)	+/-		
2020-21	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-		
2021-22	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-		
2022-23	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-		
2023-24	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-		

Office of Economic and Demographic Research

Issue: Payment of Impact Analysis of 581.44 & H82.07 - Impact Fees     Issue: Payment of Impact Fee May Be No Earlier Than the Date of Issuence of the Building Permit for the Property Subject to the Fee     Issue: Payment of Impact Fee May Be No Earlier Than the Date of Issuence of the Building Permit for the Property Subject to the Fee     Issue: Payment of Impact Fee May Be No Earlier Than the Date of Issuence of the Building Permit for the Property Subject to the Fee     Issue Payment of Impact Fee May Be No Earlier Than the Date of Issuence of the Building Permit For the Property Subject to the Fee     Issuence International Payment Paym	-			1 1					-	1	1	1				
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120         Mani-bade         2.79.322         1 statuse         Impact fees are required to be paid prior to the issuance of any building permit.         Impact fees are required to be paid prior to the issuance of any building permit.         Impact fees are required to be paid prior to the issuance of any building permit.         Impact fees are required to be paid prior to the issuance of any building permit.         Impact fees are paid prior to building permit.         Impact fees are quarter pair space are due at the issuance of a certificate of Occupancy.         Impact fees are quarter pair space are due at the issuance of a building permit.         Impact fees are quarter pair space are due the pair space are due t		Marion		353,898	\$ 1,232,777	No Impact	Impact fees are not	required to be pai	id until the final elec	trical inspection.						
1         Nessu         impact frees are required to be paid prior to the issuance of any building permit.         impact frees are granted by bailing permit.           22         Orage         1.349.597         \$ 120.031.02         No impact frees are granted by bailing permit.         impact frees are paid prior to building permit.         impact frees in our required prior to building permit.         impact frees in our required prior to building permit.         impact frees in our required prior to building permit.         impact frees in our required prior to building permit.         impact frees in our required prior to building permit.         impact frees in our required prior to building permit.         impact frees are due at the issuance of a building permit.         impact free are due at the issuance of a certificate of Occupancy.         impact free are due at the issuance of a certificate of Occupancy.         impact free are due at the issuance of a building permit.         impact free are due at the issuance of a building permit.         impact free are due at the issuance of a building permit.         impact free are due at the issuance of a building permit.         impact free are due at the issuance of a building permit.         impact free are due at the issuance of a building permit.	19	Martin				Yes	In general, a reside	ntial developer wil	I pay mandatory imp	oact fees at the time	of the development	approval.				
22         Orange         1,349.597         S         192,093.197         No impact         Impact fees are generally charged at the issuance of a project's building permit.         Impact fees are paid prior to building permit. <th>20</th> <th>Miami-Dade</th> <th></th> <th>2,779,322</th> <th>\$ 110,556,738</th> <th>Yes</th> <th>Impact fees are req</th> <th>uired to be paid pr</th> <th>rior to the issuance o</th> <th>f any building permi</th> <th>t for development a</th> <th>ctivity.</th> <th></th>	20	Miami-Dade		2,779,322	\$ 110,556,738	Yes	Impact fees are req	uired to be paid pr	rior to the issuance o	f any building permi	t for development a	ctivity.				
13         Occola         33.2,496         5         1,855,809         Yes         Molinguit fees are paid prior to building permit issuance. Waiting on additional feedback.           24         Raim Beach         1,433,417         5         45,904,704         No impact           25         Pasco         515,077         5         35,704,03         No impact           26         Pinelas         970,522         5         1,339,914         No impact           27         Polk         673,028         5         1,329,714         No impact           28         Semiolo         441,7442         5         43,275,195         No impact fees since at certificate of Occupancy.         Impact fees oncurrent required prior to issuance of Certificate of Occupancy.         Impact fees oncurrent required prior to issuance of Certificate of Occupancy.         Impact fees oncurrent required prior to issuance of Certificate of Occupancy.         Impact fees oncurrent required prior to issuance of Certificate of Occupancy.         Impact fees oncurrent requires primes of impact fees oncurrent requires primes of impact fees oncurrent requires primes of a building permit.         Impact fees oncurrent requires primes of a building permit.         Impact fees oncurrent requires primes of a building permit.         Impact fees oncurrent requires primes of a building permit.         Impact fees oncurrent requires primes of a building permit.         Impact fees oncurrent fees oncurrent requires primes of a building permit. <th></th> <th>Nassau</th> <th></th> <th>82,748</th> <th>\$ 2,626,944</th> <th>Yes</th> <th>Impact fees are req</th> <th>uired to be paid pr</th> <th>rior to the issuance o</th> <th>f any building permi</th> <th>t.</th> <th></th> <th></th>		Nassau		82,748	\$ 2,626,944	Yes	Impact fees are req	uired to be paid pr	rior to the issuance o	f any building permi	t.					
124         Pain Bach         1.433.417         5         44.904.704         No Impact         Correlation of lance than building permit issuance.         Impact fees no later than building permit issuance.           25         Pisco         5.50.77         \$         \$5.701.403         No Impact         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occupancy.         Impact fees noilected immediately before issuing a Certificate of Occup		Orange		1,349,597	\$ 192,093,197	No Impact	Impact fees are ger	nerally charged at t	he issuance of a pro	ject's building permit	t.					
125         Pasco         1515.077         §         35,701.403         No impact         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuing a Certificate of Occupancy.         Impact fees collected immediately before issuince of a Certificate of Occupancy.         Impact fees collected immediately before issuince of a Certificate of Occupancy.         Impact fees collected immediately before issuince of a Certificate of Occupancy.         Impact fees collections occur after the issuince of a Certificate of Occupancy.         Impact fees collections occur after the issuince of a Certificate of Occupancy.         Impact fees collections occur after the issuince of a Certificate of Occupancy.         Impact fees collections occur after the issuince of a Certificate of Occupancy.         Impact fees collections occur after the issuince of a Certificate of Occupancy.         Impact fees colections occur after the issuince of a Certificate o	23	Osceola		352,496	\$ 11,865,809	Yes	Mobility, fire, and s									
126         Polic         970:532         6         1,339.914         No Impact         Payment of impact fees is not required prior to issuance of Certificate of Occupancy.         Impact fees is not required prior to issuance of a Certificate of Occupancy.           27         Polic         673.028         \$         8,172.671         No impact         It appears impact fees is not required prior to issuance of a Certificate of Occupancy.         Impact fees is not required prior to issuance of a Certificate of Occupancy.           29         Seminole         443,272.615         No impact         It appears impact fees are due at the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a Certificate of Occupancy.         Impact fee collections occur after the issuance of a				1,433,417	\$ 44,904,704	No Impact	Our ordinance curr	ently requires payr	ment of impact fees	no later than buildin	g permit issuance.					
27       Polk       673.028       §       8.172.671       No impact       Impact fees must be paid prior to issuance of a Certificate of Occupancy.       Impact fees are due at the issuance of the Certificate of Occupancy.       Impact fees are due at the issuance of the Certificate of Occupancy.       Impact fees are due at the issuance of the Certificate of Occupancy.       Impact fees are due at the issuance of a building permit.       Impact fees are due at the issuance of a building permit.       Impact fees are due at the issuance of a building permit.       Impact fees are due at the issuance of a building permit.       Impact fees are due at the issuance of a building permit.       Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).         31       St. Lucie       17.396,146       6 627,372.248       (7.573.484)       Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).         33       Volusia       5 statewide County       5 629,120,806       Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).         34       Total Survey       17.396,146       6 627,572,244       (7.573.484)       Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).         35       Survey % of Statewide       99.7%       5 (7.573.484)       Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).         36       P	25	Pasco		515,077	\$ 35,701,403	No Impact	Impact fees collect	ed immediately be	fore issuing a Certifi	cate of Occupancy.						
28       Sarasota       417,442       \$ 3,4276,195       No Impact       It appears impact fees are due at the issuance of the Certificate of Occupancy.       Image issuance of the Certificate of Occupancy.       Image issuance of a building permit.       Image issuance of a bui				970,532	\$ 1,939,914	No Impact	Payment of impact	fees is not require	d prior to issuance o	f Certificate of Occup	bancy.					
29         Seminole         463360         4,553,334         No Impact         Impact fee collections occur after the issuance of a building permit.         Impact fee collections occur after the issuance of a building permit.         Impact fee collections occur after the issuance of a building permit.           30         St. Johns         238,742         \$ 12,862,813         Impact fee collections occur after the issuance of a building permit.         Impact fee collections occur after the issuance of the building permit.           31         St. Lucie         30,242         \$ 8,087,079         No Impact         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the issuance of the building permit.         Impact fee collections occur after the		Polk		673,028		No impact	Impact fees must b	pe paid prior to issu	uance of a Certificate	of Occupancy.						
30         St. Johns         238,742         \$ 12,362,813         Impact         I	28	Sarasota		417,442	\$ 34,276,195	No Impact	It appears impact for	ees are due at the i	issuance of the Certi	ficate of Occupancy.						
31       5t. Lucie       0 <th0< th=""><th>29</th><th>Seminole</th><th></th><th>463,560</th><th>\$ 4,553,334</th><th>No Impact</th><th>Impact fee collection</th><th>ons occur after the</th><th>issuance of a buildir</th><th>g permit.</th><th></th><th></th><th></th></th0<>	29	Seminole		463,560	\$ 4,553,334	No Impact	Impact fee collection	ons occur after the	issuance of a buildir	g permit.						
32         Sumter         124,935         \$ 3,347,638         No Impact         Impact fee ordinance specifies that payment is due upon issuance of the building permit.         Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).           33         Volusia         531,062         \$ 5,549,309         No Impact         Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).           35         Statewide County         17,396,146         \$ 629,120,806         Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).           36         Survey % of Statewide         99.7%         Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).           37         99.1%         99.7%         91.0%         Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).           38         Population of County Responders         9.280,646         91.0%         Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).           40         Impact fees are due before the issuance of the subility of County Non-Responders         § (6,622,665)         Methodology: Applied county responders' fiscal impact / population ratio to county non-responders.           42         Impact fees are due before the issuance of Certificate of Occupancy (County Estimate         Impac	30	St. Johns		238,742	\$ 12,362,813											
33         Volusia         531,062         \$ 5,549,309         No Impact         Impact fees are due before the issuance of a Certificate of Occupancy (CO) or Business Tax Receipt (BTR).           34         Total Survey         17,396,146         \$ 627,537,224         \$ (7,573,484)				302,432	\$ 8,087,079											
34       Total Survey       17,396,146       \$ 627,537,224       \$ (7,573,484)       Image: Control of Control	32	Sumter		124,935	\$ 3,347,638	No Impact	Impact fee ordinan	ce specifies that pa	ayment is due upon i	ssuance of the buildi	ng permit.					
35       Statewide County       Image: Statewide Statewid	33	Volusia		531,062	\$ 5,549,309	No Impact	Impact fees are due	e before the issuan	ce of a Certificate of	Occupancy (CO) or E	Business Tax Receipt	(BTR).				
36       Survey % of Statewide       99.7%       Image: Statewide statewide       Image: Statewide	34	Total Survey		17,396,146	\$ 627,537,224	\$ (7,573,484)										
37       Image: String set in the string set																
38       Population of County Responders       9,280,646       Image: context of county Non-Responders       9,280,646       Image: context of context of county Non-Responders       8,115,500       Image: context of context of context of county Non-Responders       8,115,500       Image: context of contex		Survey % of Statewide			99.7%											
39       Population of County Non-Responders       8,115,500       Image: control of county Non-Responders       Image: control of county Non-Responders       Image: control of county Non-Responders       Image: control control of county Non-Responders       Image: control control control non-responders       Image: control non-responders       I																
40       And Control of County Non-Responders       \$ (6,622,665)       Methodology: Applied county responders' fiscal impact / population ratio to county non-responders.         41       Estimated Fiscal Impact of County Non-Responders       \$ (6,622,665)       Methodology: Applied county responders' fiscal impact / population ratio to county non-responders.         42       Image: County Estimate       Image: County																
41       Estimated Fiscal Impact of County Non-Responders       \$ (6,622,665)       Methodology: Applied county responders' fiscal impact / population ratio to county non-responders.         42		Population of County Non	-Responders	8,115,500												
42																
43       and       an		Estimated Fiscal Impact of	County Non-Respo	onders		\$ (6,622,665)	Methodology: App	plied county respo	nders' fiscal impact	/ population ratio to	county non-respon	nders.				
AdRespective County2018 Population EstimateReported FY 2016- 17 RevenueFiscal Impact in FY 2019-20CommentImpact in FY CommentImpact in FY Comment45ApopkaOrange51,676\$ 9,010,193Impact in FY 2019-20Impact in FY CommentImpact in FY CommentImpact in FY Comment46Boca RatonPalm Beach93,417\$ 4,441,809Impact in FY 2019-20Impact in FY CommentImpact in FY CommentImpact in FY Comment47Bonita SpringsLee51,181\$ 5,567,624Impact in FY 2019-20Impact in FY CommentImpact in FY CommentImpact in FY Comment48BradentonManatee56,157\$ 1,782,004No ImpactPayment of impact fees not required util issuance of Certificate of Occupancy.Impact in FY Fiscal Impact in FY Payment of impact fees not required util issuance of Certificate of Occupancy.49Cape CoralLee180,204\$ 20,994,024Impact in FY Fiscal Impact in FY Payment of impact fees not required util issuance of Certificate of Occupancy.49Cape CoralLee180,204\$ 20,994,024Impact in FY Fiscal Impact in FYImpact in FY Fiscal Impact in FY Fiscal Impact in FY Fiscal Impact in FY49Cape CoralLee180,204\$ 20,994,024Impact in FY Fiscal Impact in FY Fiscal Impact in FYImpact in FY Fiscal Impact in FY Fiscal Impact in FY50CocoaBreva																
44MunicipalityCountyEstimate17 Revenue2019-20CommentImage: CommentImage:	43															
44MunicipalityCountyEstimate17 Revenue2019-20CommentImage: CommentImage:																
45ApopkaOrange51,676\$ 9,010,193Image <th></th> <th></th> <th>Respective</th> <th></th> <th>Reported FY 2016-</th> <th>Fiscal Impact in FY</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>			Respective		Reported FY 2016-	Fiscal Impact in FY										
46Boca RatonPalm Beach93,417\$ 4,441,809Image: Constraint of the synthetic of the			County			2019-20	Comment									
47Bonita SpringsLee51,181\$5,567,624No ImpactPayment of impact fees not required util issuance of Certificate of Occupancy.ImpactImpactPayment of impact fees not required util issuance of Certificate of Occupancy.ImpactImp			Orange													
48         Bradenton         Manatee         56,157         \$ 1,782,004         No Impact         Payment of impact fees not required until issuance of Certificate of Occupancy.         Image: Comparison of Certificate of Occupancy of Certificate of Oc			Palm Beach													
49         Cape Coral         Lee         180,204         \$ 20,994,024         Image: Cape Coral         Image: Cape Cora         Image: Cape Cora         Image: Cape	47	Bonita Springs	Lee	51,181	\$ 5,567,624											
50 Cocoa Brevard 19,286 \$ 1,706,308			Manatee	56,157		No Impact	Payment of impact	fees not required	until issuance of Cer	tificate of Occupancy						
			Lee													
51 Coconut Creek Broward 58 344 \$ 2 056 863	50	Сосоа	Brevard	19,286	\$ 1,706,308											
	51	Coconut Creek	Broward	58,344												
52 Davenport Polk 5,602 \$ 2,270,788	52	Davenport	Polk	5,602	\$ 2,270,788											

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	A	В	C	D	E	F	G	Н	I	J	K	L			
_	Daytona Beach	Volusia	66,267	\$ 1,845,907											
_	DeLand	Volusia	34,106	\$ 4,317,894	No Impact	- '	he City collects impact fees at the time of building permit issuance. he City collects impact fees at the time of building permit issuance.								
_	Doral	Miami-Dade	68,244	\$ 1,971,620	No Impact	· · · · · · · · · · · · · · · · · · ·		• • •							
56	Estero	Lee	31,806	\$ 2,596,943	No Impact	The City collects im	pact fees at the time	e of building permit	issuance.						
	Fort Lauderdale	Broward	182,827	\$ 5,316,008	No Impact										
	Fort Myers	Lee	81,868	\$ 6,508,465											
	Fruitland Park	Lake	8,963	\$ 1,072,818											
_	Groveland	Lake													
	Gulf Breeze	Santa Rosa	5,849												
62	Haines City	Polk	24,298												
63	Hialeah	Miami-Dade	238,906												
64	Homestead	Miami-Dade	,												
65	Islamorada	Monroe	5,990	\$ 1,173,105											
66	Jacksonville	Duval	907,093	\$ 5,469,249											
	Kissimmee	Osceola	72,369	\$ 3,046,791	N	The Charles II and		6 1. 11. 11. 11. 11.							
68	Lakeland	Polk	105,586	\$ 5,105,817	No Impact	The City collects im	pact fees at the time	e of building permit	issuance.						
	Leesburg	Lake	23,297	\$ 1,049,727											
70	Lynn Haven	Bay	21,201	\$ 1,184,316											
-	Melbourne	Brevard	82,040	\$ 4,171,141											
	Miami	Miami-Dade													
	Miami Beach	Miami-Dade	92,502			The Charles II and		6 1. 11. 11. 11. 11. 11.							
74	Miami Lakes	Miami-Dade	31,118		No Impact	The City collects im	pact fees at the time	e of building permit	issuance.						
-	Minneola	Lake	12,348			The Cherry	<u> </u>								
76	Miramar Maximt Dama	Broward	137,107		No Impact					t delay our collectio	n.				
77	Mount Dora	Lake	14,536	\$ 2,219,952	No Impact	The City collects im	pact fees at the time	e of building permit	issuance.						
	North Miami Beach	Miami-Dade	45,612	\$ 3,979,128											
_	North Port	Sarasota	70,631	\$ 6,561,087											
	Ocoee	Orange	45,694	\$ 3,741,581											
-	Orlando Ormond Beach	Orange	285,099	\$ 17,854,782	No. Inc. on the										
	Palm Bay	Volusia Brevard	41,140	\$ 1,513,814 \$ 2,963,444	No Impact	M/hilo oorly novmo	t is an an uraged in a	umont of impost for		intil issuance of a hu	ulding normit				
83 84	Palm Beach Gardens	Palm Beach	112,703 53,800	\$ 2,983,444 \$ 2,934,013	No Impact	while early paymer	it is encouraged, pa	yment of impact let	es are not required t	until issuance of a bu	linding permit.				
85	Palm Coast	Flagler	84,575												
86	Panama City Beach	Bay	13,099												
	Plant City	Hillsborough	38,938												
88	Plantation	Broward	89,595												
89	Port Orange	Volusia	61,009												
90	Port St. Lucie	St. Lucie	185,843	\$ 8,323,840	No Impact	The City collects im	pact fees at the time	e of building nermit	issuance						
91	Punta Gorda	Charlotte	19,487	\$ 2,273,171	No Impact	e eny concers ini			issuance.						
92	Sanford	Seminole	59,033	\$ 1,751,095	No Impact	Impact fee collection	l ons occur concurren	tly with the issuance	e of a building nerm	it.					
93	Sarasota	Sarasota	55,832	\$ 1,392,390	- No Impact			a, with the issualle							
94	St. Cloud	Osceola	46,519	\$ 13,821,477											
95	Tampa	Hillsborough	378,531	\$ 1,838,793											
96	Tavares	Lake	17,353	\$ 2,432,006	No Impact	The City collects im	pact fees at the time	e of building permit	issuance.						
97	Winter Garden	Orange	44,935												
98	Winter Haven	Polk	42,828		\$ (300,000)	At a minimum, Aug	ust and September	fees would be delay	ed beyond the end	of the fiscal year.					
	Winter Park	Orange	30,212	. , ,		The City collects im									
	Winter Springs	Seminole	37,639	. , ,	No Impact	Impact fee collection				it.					
101	Total Survey		5,195,898												
102	Statewide Municipal			\$ 279,765,125	, , , , , ,										
	Survey % of Statewide			86.8%											
104															
_	Population of Municipal F	lesponders	1,207,725												
	Population of Municipal N		3,988,173												
107	•	-													
108	Estimated Fiscal Impact o	f Municipal Non-Res	sponders		\$ (990,666)	Methodology: App	olied municipal resp	onders' fiscal impa	ct / population ratio	o to municipal non-r	responders.				
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Office of Economic and Demographic Res	earch
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109	~		Б		C.		D		L		1		0				,		K		<u> </u>
110																					
		<b>.</b>	Devenue Co	lla	ations Danas						Financial Da		the (Death Car		Decession)						
	II. Historical Impact	ree	Revenue Co	one	ctions Repor	tea	In Local Go	ver	nments Ann	uai	Financial Re	epo	ts (Post-Gr	eat	Recession)						
112																					
113			Counties		Aunicipalities		ecial Districts		Total												
	2009-10	· ·	212,423,990		, ,		7,420,750		343,149,162												
-	2010-11	\$	185,664,703			\$	8,213,352		301,631,898												
	2011-12	\$	246,882,772		, ,	\$	8,773,028		369,612,007												
	2012-13	Ş	305,043,650		146,917,768	\$	11,288,627		463,250,045												
	2013-14	Ş	422,384,294				16,218,908		606,590,822												
	2014-15	\$	503,921,835			\$	17,357,595		747,014,034												
	2015-16	\$	557,292,553		279,285,751	\$			857,590,806												
121	2016-17	Ş	629,120,806		, ,		21,367,807		930,253,738												
122	Data Source: Compiled from Ann	ual Fir	nancial Reports (AF	R) su	ibmitted by countie	s, mur	nicipalities, and spe	cial d	listricts to the Depa	rtmer	nt of Financial Servi	ces (	.e., Revenue Acco	ount se	eries #324.xxx Impac	t Fees).					
123																					
124																					
125	III. FY 2019-20 Impa	FY 2019-20 Impact Projected into the Forecast Period Using a Compound Annual Growth Rate (CAGR) Calculated from Historical Total Revenue Collections																			
126																					
127	CAGR:		Total																		
128	2009-10 to 2016-17		15.3%																		
129																					
130	FY		High								Low										
131	2019-20	\$	(15,486,815)							\$	(7,873,484)										
132	2020-21	\$	(17,858,138)							\$	(9,079,063)										
133	2021-22	\$	(20,592,555)							\$	(10,469,238)										
134	2022-23	\$	(23,745,664)							\$ (12,072,276)											
135	2023-24	\$	(27,381,572)							\$	(13,920,769)										
136																					
137																					
138	IV. Proposed Fiscal I	mpa	act																		
139																					
140			Hij	gh			Mic	ldle		Low											
141	State FY		Cash	-	Recurring		Cash		Recurring		Cash		Recurring								
	2019-20	\$	(15,486,815)	\$	(15,486,815)	\$	(11,680,149)	\$	(11,680,149)	\$		\$	(7,873,484)								
	2020-21	\$	(17,858,138)		(17,858,138)		(13,468,600)		(13,468,600)		(9,079,063)		(9,079,063)								
-	2021-22	\$	(20,592,555)		(20,592,555)		(15,530,897)		(15,530,897)		,	\$	(10,469,238)	_			1				
	2022-23	\$	(23,745,664)		(23,745,664)		(17,908,970)		(17,908,970)			\$	(12,072,276)								
-	2023-24	Ś	(27,381,572)		(27,381,572)		(20,651,171)		(20,651,171)		,	\$	(13,920,769)	_							
147		Ť	( ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ŧ	(,,	Ť	( -,,, -, -, -,	Ŧ	(,,,,,,,,,	Ŧ	( 2,222, 30)	Ŧ	( 2,222,200)								
	Methodologies:																				
	Low: Sum of separate cou	Section Labove																			
	Middle: Average of the Hi						,			-											
	High: Low Impact plus sur	-			d municipal fise	al im	pacts from sur	vev	non-responder	s (se	e Section Labor	(e).									
1.71	Inghi Low Impact plus sui		separate count	, an	a municipal fist		ipacto nom sui	vey	non-responders	136		ej.		1			1	1		I	