

How Land Use Impacts Affordable Housing

“Land use” involves the management and modification of both the natural and built environment to specify how it will be used, typically determined at the local level, but impacted by federal and state land decisions as well. In Florida, local governments specify land uses in their adopted comprehensive plans, using zoning and land development regulations to provide the rules for the development process. Thus, land use may be thought of as the regulation of the use and development of real estate. Zoning regulations and restrictions are used by local governments to control and direct the development of property within their borders.

Planners and policymakers generally agree that land use controls increase the cost of building housing. In addition to monetary costs of housing, land use regulation has been shown to be exclusionary – that is, regulation has been used to defend neighborhoods and communities from low income and/or nonwhite residents moving in.

Researchers note that overall, land use policies favor incumbent homeowners in a community – those who are already living there and have provided a strong voice in the community over time in the interest of maintaining the character of their neighborhoods and property values. A number of studies mention this and the difficulty of changing regulations in this political context.

Overview of Land Use Barriers

There are many land use regulations (including zoning) that impact housing development. While these impacts are real, many policy makers agree that land use regulation generally is useful and serves legitimate purposes. But these regulations can intentionally or inadvertently raise housing costs or prevent development of certain types of housing.

Major regulatory barriers to housing affordability are:ⁱ

- **Zoning regulations** that require large lots, greatly restrict the amount of land on which multifamily housing can be built or mandate growth within certain boundaries.
- **Environmental regulations and laws** that discourage construction on wetlands or on land inhabited by endangered species or which dictate costly environmental impact studies.
- **Subdivision regulations** requiring “gold-plated” neighborhood amenities.
- **Historic preservation regulations** that restrict construction methods or require costly preservation of structures/facades.
- **Permitting and processing procedures** that are lengthy and often duplicative, creating higher land carrying costs.
- **Fees**, including impact fees, exactions, mitigation fees or development fees.
- **Local prohibitions against manufactured housing** in most single family areas.
- **Parking regulations or other ordinances** that prohibit accessory housing units or that prevent construction of single room occupancy apartments, tiny homes and extremely small size units.

Ways barriers raise housing costs:

1. **Restrictions on housing supply**, such as density limits, caps on units and allocation of large land areas for agricultural or conservation lands only;

2. **Cost increases**, such as fees for various purposes, studies for environmental impacts and costly components that are part of historic preservation;
3. **Delay-causing requirements**, such as lengthy permit and review processes; and
4. **NIMBYism (Not In My Back Yard)**, a less formal phenomenon in which citizens or neighborhoods become active in trying to prevent or restrict development.

The Monetary Cost of Land Use Regulation on Affordable Housing

Articles about land use impacts on housing mostly agree that the cost of developing housing began to diverge from the actual costs of land, materials and labor in the early 1970s as suburbanization slowed and towns began to perceive that growth could be a threat to quality of life and property values. Studies that evaluate costs across the US typically note that housing affordability is more pronounced on the east and west coasts and some of the nation's bigger cities. Sanford Ikeda and Emily Washington published a paper in 2015 summarizing cost studies. Some of their findings:ⁱⁱ

- Cities were found to have regulatory impacts to housing prices of more than 10 percent.
- Built-on land can be worth many times more than vacant land on the same lot, as “surviving the regulatory process adds enormous value.”
- Parking requirements can significantly increase development costs.
- Housing is not just more expensive because of regulations restricting building on previously undeveloped land, “. . .the effect is greater for smaller houses, making housing even less accessible to those on lower incomes.”

The National Association of Home Builders (NAHB) has evaluated the average cost of regulation on housing for a number of years. In its latest study in 2016, the data show that regulation accounts for an average 24.3 percent of the price of a new single family home.ⁱⁱⁱ The study finds that 54.7 percent of the finished lot cost is the result of regulation. Of the costs related to building the structure itself, 14.6 percent is related to regulation. The study used survey data from a panel of single family builders to collect information, and survey respondents said that the regulatory process adds 6.6 months to the development process, with great variation in times across respondents.

The Exclusionary Cost of Land Use Regulation on Affordable Housing

Land use regulation in the form of subdivision covenants often denied access to housing for nonwhite households as suburbs were developed after World War II. This allowed higher income communities to specify regulations such as minimum house sizes and large lot requirements to exclude less affluent residents from communities. Researchers have noted that higher income homeowners appear to be less impacted monetarily (and feel their property values are more protected) by land use regulation than lower income households that might want to purchase a first home.^{iv} Therefore, they would find regulation to be useful to them.

NIMBYism

The NIMBY syndrome is public opposition to proposals for unpopular projects, including housing, being sited in or near a community or neighborhood. NIMBYism not only prevents worthy projects from being built, it limits the areas in which they are built, and is considered by affordable housing developers as a major barrier to the placement of affordable housing in areas of a community that provide good schools,

employment opportunities and services. At a minimum, developers faced with NIMBYism have more time delays and spend more money on technical and legal fees to address public concerns. At worst, the housing is never built.

Findings show the preconception that building new affordable housing lowers property values is usually incorrect.^v Property values are primarily determined by larger community factors such as overall community prosperity, including nearby large scale commercial and industrial development and the condition of area infrastructure.

State Housing Initiatives Partnership (SHIP) Program Requirements to Mitigate Land Use Regulation Impacts on Affordable Housing Development

Each local government comprehensive plan must include a housing element. Section 163.3177(6)(f)3., Florida Statutes, requires the element to “streamline the permitting process, and minimize costs and delays for affordable housing.”

The State Housing Initiatives Partnership (SHIP) program was created to “further the housing element of the local government comprehensive plan specific to affordable housing” and is thought of as the operational funding for this purpose. Local governments participating in the SHIP program are required to prepare a Local Housing Assistance Plan (LHAP) which serves as the guiding document for operationalizing SHIP.

At a minimum, section 420.9071 (16), F.S., requires participating local governments to implement two of eleven identified affordable housing strategies within SHIP: The assurance that permits for affordable housing developments are expedited to a greater degree than other projects; and an ongoing process for review of local policies, ordinances, regulations and plan provisions that increase the cost of housing prior to their adoption.

As part of its SHIP annual report process, each participating local government provides a form to Florida Housing certifying that the local government’s housing incentives or local housing incentive plan has been implemented or is in the process of being implemented, specifically listing the two required items above. The certification also requires the local government to specify the cumulative cost per housing unit for new construction and rehabilitated housing units from these incentives.

Florida Housing Rental Programs Encourage Waiver of Local Affordable Housing Fees. Florida Housing also incentivizes local implementation of strategies to remove such barriers. The State Apartment Incentive Loan (SAIL) program requires Florida Housing to include as part of its scoring criteria for funding, “local government contributions and local government comprehensive planning and activities that promote affordable housing.” Not only does Florida Housing accept commitments of funding for this purpose, a waiver of fees or a minimum one-year deferral of fees for the development in question may serve as the contribution.

ⁱ Downs, Anthony, *Anthony Downs Argues That Local Government Regulation Reduces Housing Affordability*, The Planning Report, 26 November 2002, available at <http://www.planningreport.com/2002/11/26/anthony-downs-argues-local-government-regulation-reduces-housing-affordability>

ⁱⁱ Ikeda, Sanford, and Emily Washington, *How Land-Use Regulation Undermines Affordable Housing*, Mercatus Center, George Mason University, November 2015, available at <https://www.mercatus.org/system/files/Ikeda-Land-Use-Regulation.pdf>

ⁱⁱⁱ Emrath, Paul, *Government Regulation in the Price of a New Home*, National Association of Home Builders, May 2016, available at https://www.nahbclassic.org/fileUpload_details.aspx?contentTypeID=3&contentID=250611&subContentID=670247&channelID=311; and <https://www.nahbclassic.org/generic.aspx?sectionID=734&genericContentID=250611&channelID=311>

^{iv} Ikeda, Sanford, and Emily Washington, *How Land-Use Regulation Undermines Affordable Housing*, Mercatus Center, George Mason University, November 2015, available at <https://www.mercatus.org/system/files/Ikeda-Land-Use-Regulation.pdf>

^v A number of articles/studies can be found online, for example: The Center for Housing Policy, “Don’t Put it Here!”, http://furmancenter.org/files/media/Dont_Put_It_Here.pdf; Trulia’s Blog, There Doesn’t Go the Neighborhood: Low-Income Housing Has No Impact on Nearby Home Values, 16 November 2016, <https://www.trulia.com/blog/trends/low-income-housing/>.

Local Approaches to Impact Fees on Affordable Housing Development

The Legislature’s Office of Economic and Demographic Research defines impact fees as a type of regulatory fee “imposed by local governments against new development to provide for capital facilities’ costs made necessary by population growth. Rather than imposing the costs of these additional capital facilities upon the general public, the purpose of impact fees is to shift the expense burden to newcomers.”ⁱ These one-time, up-front charges, are usually paid at the time of building permit approval.

Impact fees have expanded and evolved substantially over recent decades, and currently appear in a wide variety of forms. In Florida, impact fees are governed through a combination of constitutional and statutory authority and case law. One way impact fees often intersect with affordable housing is through the granting of fee waivers or deferrals. These waivers or deferrals essentially represent a local government’s commitment to subsidize and thereby incentivize the production of affordable housing. Though common, waivers for affordable housing are not ubiquitous. Like all issues related to impact fees, decisions to grant waivers for affordable housing are jurisdiction-specific and subject to local circumstances, vetting (including legal interpretation) and control.

Constitutional and Statutory Authority for Impact Fees

The Florida Constitution grants local governments broad home rule powers. Regulatory fees such as impact fees are home rule revenue sources that may be imposed pursuant to a local government’s police powers in the exercise of a sovereign function. Impact fees are enacted by local home rule ordinance and are tailored to meet the infrastructure needs of new growth at the local level. Given their local creation and emphasis, 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 of the fee’s earmarked purposes.

Case Law and the Dual Rational Nexus Test

Until 2006, the characteristics and limitations of impact fees in Florida were found almost exclusively in case law rather than state statute. The Office of Economic and Demographic Research’s *2016 Local Government Financial Information Handbook* summarizes the basic parameters of this history.

As developed under case law, an impact fee imposed by a local government should meet the dual rational nexus test in order to withstand legal challenge. First, a reasonable connection, or rational nexus, should exist between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, a rational nexus should exist between the local government’s expenditure of impact fee proceeds and the benefits accruing to the new development from those proceeds.

Impact Fee Calculations

Given the local authority to adopt impact fees, the considerations and calculations used to set fees vary. Local governments often commission outside consultant impact studies when contemplating new or revised fees. These studies inform local government debate surrounding fees and often become the basis for proposing impact fee ordinances.

Flat or constant fees across houses or apartments provide one of the most basic methods for establishing residential impact assessments. While relatively easy to calculate and administer, the usage of fixed amounts is often deemed regressive. HUD has opined that, “Flat rate impact fees compromise

affordability and are socially negative to the degree they systematically overcharge purchasers in smaller, less expensive houses or apartments and undercharge others in the most valuable houses.”ⁱⁱ

Beyond simple flat fees, among the most common residential variables used to calculate impact fees are:

- Dwelling Unit Type (e.g., single-family detached, townhouse, condominium, apartment, etc.);
- Number of Bedrooms; or
- Size in Square Feet.

Modifying or Waving Impact Fee Requirements for Affordable Housing

No matter what methodology is used to calculate and set impact fees, implicit is the notion that they apply to all groups, categories of construction or activities that create a demand for the facilities or services designated. To lessen the brunt of impact fees on affordable housing developments, many local governments in Florida pursue alternative methods of fee payment for affordable housing. While often characterized as “waivers,” the fees are ultimately subsidized from another revenue source.

Though many local governments assert the necessity of replacing surrendered impact fees, there is no direct statutory provision prohibiting waivers. Because impact fee authority (and the associated ability to waive fees) is derived from home rule powers, case law remains an important current and ongoing influence.

Canvassing SHIP Administrators on Local Government Impact Fees

To provide context for the Workgroup, Florida Housing staff queried local SHIP Administrators regarding impact fee calculations and waivers in their locales (a table summarizing the information gathered is found in the appendix of this report). Responses from the 80+ reporting local governments (out of 119) varied widely. The range of methodologies utilized to set fees, combined with the assorted waiver policies linked to affordable housing, reflect the disparate nature of impact fees across the state.

Approximately 25 percent of the responding cities and counties do not currently levy any impact fees. For those which do levy impact fees, calculations based on unit type are common. These unit type calculations were cited by approximately 60 percent of respondents levying fees. Sometimes, the unit type calculation is further delineated by square footage metrics (about 33 percent referenced usage of square footage, either exclusively or in combination), numbers of bedrooms, geographic locations within the city or county, or resident status as a senior citizen. Flat fee rates were cited by just under 30 percent of the respondents. Finally, nearly 30 percent of the reporting local governments provide mechanisms to waive fees in part or whole for affordable housing.

Finding

The Workgroup’s review and discussion of impact fee processes across the state confirmed the location-specific character of fees as provided for through home rule powers. In areas where impact fees are waived in some manner for affordable housing, the waivers can act as catalysts for affordable housing by mitigating development costs.

Recommendation

The workgroup recommends that local governments assessing impact fees either waive fees outright for affordable housing or establish local dedicated funds to make such affordable housing waivers possible.

ⁱ Office of Economic and Demographic Research, *2016 Local Government Financial Information Handbook*, available at <http://edr.state.fl.us/Content/local-government/reports/lgfi16.pdf>

ⁱⁱ U.S. Department of Housing and Urban Development Office of Policy Development and Research's (HUD), *Impact Fees and Housing Affordability: A Guide for Practitioners*, June 2008, available at <https://www.huduser.gov/portal/publications/affhsg/impactfees.html>

Works Cited

Office of Economic and Demographic Research, *2016 Local Government Financial Information Handbook*, available at <http://edr.state.fl.us/Content/local-government/reports/lgfi16.pdf>

U.S. Department of Housing and Urban Development Office of Policy Development and Research's (HUD), *Impact Fees and Housing Affordability: A Guide for Practitioners*, June 2008, available at <https://www.huduser.gov/portal/publications/affhsg/impactfees.html>

Impact Fee Survey of Ship Administrators, November 2017

T = By Type of Unit

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Local Gov't	T	S	F	W	Perspective
City of Coconut Creek					<p>To implement an affordable housing program, an affordable housing linkage fee is paid at the time of the issuance of building permits for all non-residential development.</p> <p>Industrial \$0.37 per square foot Commercial \$1.36 per square foot Office \$0.15 per square foot Hotel \$2.42 per square foot Limited service hotel \$0.70 per square foot</p> <p>As an alternative to payment of the housing linkage fee, a developer of non-residential project or mixed-use project may submit a request to produce affordable housing units, which request can be granted in the form of a developer's agreement approved by the city commission.</p>
Alachua County		S			Base the impact fee on unit size. Do not have anything in place to reduce the cost or waive the impact fee.
City of Boynton Beach	T	S	F	W	<p>Impact Fees are levied at flat rates according to:</p> <ul style="list-style-type: none"> Type and size of residence Number of bedrooms <p>Certain waivers may be considered depending upon if there was ever a dwelling at the site in the past; permitting process is expedited if project is certified affordable.</p>
City of Bradenton	T	S			Imposes impact fees by square footage, number of fixtures, or type of unit depending on what the fee is for.
City of Deltona	T	S			By type of residence (single family or multifamily) and by square footage. No waivers.
City of Fort Lauderdale		S	F		Parks Impact Fee (by dwelling unit size unit; flat fee for hotel/motel rooms).
Hillsborough County	T	S		W	Assess residential using a mixture of methods including location in the County (the zone). Mobility is Type and Size; Parks is Type and Bedroom count; School is Size; and Fire is a Flat rate. Affordable Housing has a program to provide relief. Multifamily developments are provided 90% relief for Park, Fire and Mobility fees. Single family construction is provided 100% relief for all but School Impact fees. Hillsborough County can also lower the Mobility Fee for houses less than 1500 square feet of living area if Affordable Housing provides documentation that shows the Annual HH Income meets select SHIP definitions (less than 50%, and between 50-80%)

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City of Hollywood		s			“Park Impact Fee” assessed on square footage basis for single family or multifamily residential units and on a per room basis for hotel/motel units. Other impact fees are assessed by Broward County. No waivers, however, affordable housing projects are given a priority in the permitting process.
Indian River County	T	S			<p>Charges impact fees per unit by type of the unit (single family, multi family, mobile homes). To lessen the burden on smaller affordable housing single family units IRC has three categories for single family impact fees based on the size of the unit (less the 1500 Sq. Ft., between 1500- 2499 Sq. Ft., or 2500 Sq. Ft. and larger).</p> <p>Because impact fees are based on fair share payments by the people benefiting from the capital improvements, impact fees and utility capacity charges cannot be waived or reduced for any individual group or category of construction. On the other hand, those fees increase the cost of housing and put a burden on the production of affordable housing projects. To lessen the impact of those fees on affordable housing projects, the cost of impact fees may be paid by other funding sources. IRC pays impact fees for VLI, LI, and MI households with SHIP funds (i.e. Habitat for Humanity (HFH) clients for building their new single family units always apply for and</p>
Manatee		S			Now utilize square footage. Board just approved an innovative new program called Livable Manatee. LG will pay, from a County source, the County Impact Fees, School Impact Fees and Facility Investment Fees for new construction affordable units for both homeownership and rental up to a maximum of \$500,000 per development (have resolution putting this into effect). The fund is a limited fund that once depleted may or may not be re-established. LG is legislatively looking into the possibility of fee waivers for affordable housing units that would help us to continue this program effectively.
Marion County		S			Residential Impact fees based on size. Only adopted and collect 10% of what the impact study said the cost of a residential unit is (\$10,000 in capacity cost per unit, we collect \$1000).
Martin County		S		W	Impact fees are assessed by size of unit and Martin County allows to defer impact fees for affordable housing.
City of Ocala		S			Impact fees (water, sewer) for homes are assessed based on the square footage under air/heated space. Apartments/condos are assessed based on the number of bedrooms they have. There is no concession for affordable housing projects within impact fee ordinance (70-502), but there is an Affordable Housing Fund that can offset the development fees.

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City of Palm Bay		S	F		The City annually adopts Fair Share Impact Fees by Resolution. The fees are a combination of flat fee and calculated additional fees based upon square footage. No waiver or reduction is permitted; however, the Growth Management Director retains authority to structure a payment plan.
Palm Beach County	T	S	F		By flat rate, type of residence and size of unit. Palm Beach County's impact fee program is comprised of 7 impact fee components. The road, law enforcement and fire rescue impact fees are flat rates depending upon whether single family or multifamily. The remaining impact fee components are contingent upon the square foot size of the proposed construction. Palm Beach County does not waive impact fees. However, the BCC has approved an affordable housing assistance program that may assist with the payment of road, public building and park impact fees. Assistance is dependent upon funding availability and approval of the Board of County Commissioners.
Pinellas County	T	S			Impact fees are levied based on the type of residence and the size of the unit. Do not reduce or waive impact fees but County can waive review fees associated with the development.
City of Port St. Lucie		S			Tiered impact fees based on square footage for unit. Reduction of impact fees for in-fill housing or housing in different areas of the city, such as CRA, etc.
St. John's County		S			By size of unit (>1,800 sq. ft.; <1,800 sq. ft.). There is an ordinance that allows for the expedited review of affordable housing developments. However, it has not been utilized in many years.
City of St. Petersburg		S	F		Approved an Ordinance on July 13, 2017 that establishes a flat fee of \$250.00 for single-family residential properties that are less than 1400 SF in size. By comparison, the fee scheduled that was revised, a new 1200 sf home that had a construction value of \$100,000 would have been charged \$787.50 in permit fees.
City of Tampa		S			School Impact Fee is based on square footage (these apply only to projects with residential occupancies). For utilities, some are based on meter size, but there are also charges based on area and special considerations that may be unique to a given project. Do have multimodal fee exemption areas (Ybor and East Tampa). Do not exempt for affordable housing, per se, but Ybor and East Tampa are considered blighted. Multimodal fees have not changed since 1989.
Bay County	T		F		Bay County charges a flat fee for residential based on the type of dwelling unit. Impact fee reduction is a strategy used to produce affordable housing.

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Broward County	T			W	School impact fees are assessed based on the type of dwelling units and the number of bedroom for each type of unit. Transportation concurrency impact fees are assessed based on the number of PM peak hour trips generated by the number of dwelling units and type of units. Per the Land Development Code Sec. 5-182(a)(5)3), applications for building permits for "very low income" and "low income" affordable housing projects, as defined in Division 6 of this article, shall be eligible for a waiver of one hundred percent (100%) of the Transportation Concurrency Assessment.
City of Cape Coral	T			W	By type of development/construction: 1) residential – single family duplex; 2) commercial – multifamily over 3 units and non-residential uses. In the process of implementing a pilot impact fee program for affordable housing. Single family impact fees levied by the City would be deferred until the first sale of the property. This program will be limited to non-profit housing developers. Multifamily impact fees will be bought down over a period using a Synthetic Tax Increment Financing model.
Charlotte County	T		F		Flat rate levy by type of property being built. In the process of developing a request for a reduction or waiving of all fees for affordable housing. This is not being embraced by the Board of County Commissioners because their consensus is that the County's impact fees are 40% of what they should be.
Clay County	T		F	W	Currently, school impact fees are in place. The school impact fees are a flat rate of \$7034 for a single-family residence, \$5979 for a mobile home, and \$3236 per unit for multifamily (apartments). These fees are not eligible for deferral or waiver. Transportation impact fees are scheduled to begin being imposed January 1, 2018. The transportation impact fees for housing are: (1) single family (detached) less than 1500 sf and very low income: \$1214; (2) single family (detached) less than 1500 sf and low income: \$1824; (3) single family (detached) less than 1500 sf: \$2764; (4) single family (detached) 1500 to 2499 sf: \$3461; (5) single family (detached) 2500 sf or larger: \$3910; (6) multifamily (apartment-per unit): \$2242; (7) residential condominium/townhouse: \$1952; (8) mobile home park per home: \$1273; (9) assisted living/congregate care facility: \$330; (10) recreational home/vehicle: \$1397. Affordable housing and workforce housing impact fee deferrals from the payment of transportation impact fees are available upon application to Clay County.

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Flagler County	T			W	Impact Fees for transportation, parks and recreation, and educational facilities, with the transportation impact fee presently in a moratorium. These fees are collected for development within unincorporated Flagler County and for development within the City of Bunnell through interlocal agreement. The fees are based on type of land use and vary based on the type of unit being developed: single-family residential, multifamily residential, or mobile home residential. Currently an exemption from educational facilities impact fee for low-income housing. In the past, the County has sporadically waived impact fees by paying them from County funds. Such waiver/payment by the County is subject to Board of County Commissioner review and approval.
City of Fort Meyers	T	S	F		The impact fees for residential structures are assessed at a flat per unit rate based on the unit type (SF, MF/SFA/Duplex, Mobile Home) while the impact fees for commercial structures are based on square footage and type of use. Currently there are no waivers or reductions in place.
City of Fort Pierce	T				Impact fees are assessed by type of residence primarily, with the variable of size of unit if a Single-family home. No reduction, waiver or change in process for affordable housing projects, however density and other development incentives exist for affordable housing projects.
Hernando County	T				Assessed by type of residence
City of Kissimmee	T				Assessed by type of residence.
City of Lakeland	T			W	By type of residence. City's Affordable Housing Incentive Plan provides for waiver of impact fees, in full or in part, for qualified affordable housing projects.
Lake County	T			W	Flat fee that covers road, school, fire, parks, and library. County will not waive impact fees for developments unless the development is located near a school, and then the School Board must vote on whether to grant that waiver. The County typically won't waive impact fees though. The city where the development is located might, and has on many occasions if the development adds to the economic value of the area that its developing in.
City of Largo	T			W	Charges impact fees (sewer and water, mobility and parkland/recreation) based on Type of Residence. A housing development that requests approval to be deemed an "Affordable Housing Development" may receive assistance with the impact fees from our SHIP program for the affordable set-aside units.

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Lee County	T			W	Assessed by type of unit. The Lee County Board of County Commissioners and the School District have established a program that reimburses up to half (50%) of the amount paid for school impact fees for new construction of single-family or multifamily homes to be occupied by income eligible households.
Margate	T		F		Police and Fire & EMS (flat fees for residential, per 1000 SF for nonresidential) Water Connection and Waste Water Surcharge (by unit type). Do not have any policy in place for fee reductions, waivers or process for affordable housing.
City of Miami	T				Levies by type of residence. There is a deferral of impact fees for affordable housing with a covenant that it remains affordable housing in perpetuity. The impact fees are paid at the prevailing rate if the property is no longer an affordable housing property.
City of Miami Beach	T				The concurrency fee for affordable housing is based on the number of units proposed. As far as parking, it is 0.5 parking space per dwelling unit for elderly housing or 1.00 parking space per dwelling unit of 800 square feet or less for non-elderly low and/or moderate-income housing. Elderly person shall be defined as a person who is at least 62 years of age. Non-elderly person is a person who is of legal age but less than 62 years of age. Elderly household means a one- or two-person household in which the head of the household or spouse is at least 62 years of age. Non-elderly household means a one- or two-person household in which the head of the household or spouse is of legal age but less than 62 years of age. At the moment, staff is amending certain parking requirements for affordable housing.
Miami-Dade County	T			W	By type of use and region in the County. Impact fees are required to be paid prior to the issuance of any building permit for development activity within Miami-Dade County. No building permit may be issued until all required impact fees are paid in full. Miami-Dade County collects impact fees for Road, Fire and Emergency Services, Police Services, Parks and Educational Facilities. The application is reviewed for size (a square footage maximum) and type of land use for the new development. Ordinances exempt from the required payment of impact fee housing units which provide affordable housing for low and very low-income families.
City of Miramar	T		F		Flat rate fees: Police & Fire is per dwelling unit; Parks & Recreation are calculated per bedroom; Water & Sewer is a flat rate too.
Nassau County	T				Working on revising affordable housing incentives through the needs assessment process but for now these are usually incorporated into PUDs/Developer agreements as bonuses to allow for an increase in

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					density for the provision of affordable housing units. It's possible the County will have additional measures/approaches next year.
Okaloosa County					<p>Okaloosa County Water & Sewer refers to impact fees as Capacity Expansion Charges (CECs). There are unit prices for CECs that are based on Equivalent Residential Units (ERU). An ERU is the equivalent of one single family residence. Most single family residential construction units are charged for one ERU for sewer and one ERU for water, depending on sewer and/or water being available to the property. For apartments and condos, each unit would be charged on ERU. A 20-unit apartment project would be charged for 20 ERUs with possible additional ERUs for pools, public bathroom, etc. There are various methodologies for determining how many ERUs to charge for non-residential projects. The most common is the number of gallons per day of potential demand. One ERU is calculated as either 300 gallons per day per ERU or in some cases 350 gallons per day per ERU. ERUs on non-residential projects can also be based on formulas which use square footage, or in the case of restaurants, numbers of tables, etc.</p> <p>No provision for reduction, waiver or change in process for any reason. This is a requirement in the County's bond covenants.</p>
Orange County	T				Impact Fees are levied and assessed by type of residence (single-family vs multifamily). For affordable housing projects, impact fees are not reduced or waived, but may be deferred until construction is complete.
City of Orlando	T			W	Levies Transportation, Parks and Sewer Impact fees based on the type of residence. A discount is applied to affordable housing projects for Transportation and Parks impact fees. Sewer Impact fees can be reimbursed for affordable housing if SHIP funds are available.
City of Panama City					Panama City uses the number of new water and sewer fixtures per unit as the triggers for determining impact fees. No longer offers impact fee reductions as a strategy to produce affordable housing.
City of Pembroke Pines	T				Impact fees (fire, police) are assessed by type of residence.
Pinellas County	T				Multi-modal impact fee by residence type.
City of Plantation	T				By residence type. No reductions for affordable housing.
Polk County	T			W	Provides full waiver of impact fees for affordable housing developments, single and multifamily for households making less than 80% of area median income. The County also provides mitigation of 50% of impact fee costs for workforce housing developments, single

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Local Gov't	T	S	F	W	Perspective
					family and multifamily for households making up to 120% of area median income for the Lakeland – Winter Haven MSA.
City of Pompano Beach	T		F		Charges impact fees for parks (community and neighborhood parks). These park impact fees are determined based on the location in the city, the type of residential structure (i.e. single family, townhomes, garden apartment, etc.), and number of bedrooms. Do not give waivers for affordable housing at this time.
St. Lucie County	T		F		Both flat rate and by the type of residence. One for a single-family home, one for multifamily, etc. and not based on size. The fire impact fee is different for multifamily if it is more than 3 floors in height. No waivers for affordable housing.
Seminole County	T				Impact fees based on unit type and region of County. The largest single impact fee is the school impact fee. Seminole County has been examining ways to provide a modification of impact fee requirements including but not limited to reduction, waiver or alternative methods of payment of impact fees. To date, a funding source as not been identified to provide an alternative payment of impact fees. The funding source, policy and procedures to implement such a program has not been located and implemented.
City of Titusville	T				Impact fees based upon type of use and number of units. There is a deferment in place for affordable housing projects.
Volusia County	T				Residential impact fees are levied by type of residence: Single Family, Apartment, Residential Condominium/Townhouse Complex, Mobile Home within a Park. There is not reduction, waiver or change in process for affordable housing.
Citrus County				W	<p>Promote the development of affordable single family residential homes by charging transportation impact fees at a reduced level and deferring impact fees for 10 years for qualified affordable housing. The impact fees will be permanently cancelled after 10 years unless the home is sold.</p> <p>Qualified Affordable Housing - Homes with less than 1,500 square feet of living area (site built, mobile home, modular, etc.) and occupant households being at or below low income (80% of area median income, adjusted for family size as defined by the U.S. Department of Housing and Urban Development (HUD)</p> <p>Only lower income owner occupants and Not-for-Profit Single Family Residential Housing Developers working with eligible clients will be eligible for the Affordable Housing Land Use Category and Deferral of Impact Fees. This must be the homestead property of the owner</p>

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Local Gov't	T	S	F	W	Perspective
					occupant. Owners that own or intend to own investment property are not eligible. Homes built for "speculation" by builders or developers are not eligible.
City of Daytona Beach				W	Discounts its permit filing fees by 50% for affordable housing projects. Additionally, permits for affordable housing projects are expedited to a greater degree than other projects. The City also donate real property from its inventory for use in producing permanent affordable housing.
City of Tamarac					Currently use a negotiated development agreement for impact fees. In the process of doing a fee study and will most likely change that model pending the recommendations from the study.
City of Deerfield Beach					Police, Fire and Parks impact fees. The City is located in Broward County which allows any municipality to assess fees for affordable housing in a land use or rezoning change if, more than 100 units are proposed and if a study determines that affordable housing is needed. To date, the City has not exercised this option.
City of Hialeah (F		Any new construction or addition that it is done in the City has to go to Miami Dade County and they assess an impact fee. The City of Hialeah only charges a Parks Impact Fee and Fire Impact Fee for multifamily projects and it's a flat rate.
Jackson County			F		Flat rate impact fees for single family residences in the amount of \$500 each for water and sewer.
Monroe County			F	W	County collects a flat fee on new market rate residential dwelling units. Replacement market rate residential dwelling units are not charged impact fees regardless of the size of the unit (larger or smaller). Deed restricted affordable housing dwelling units are not charged any impact fees.
Walton County			F		Building department collects \$25 fire impact fees per house at building permit. City of DeFuniak does not waive water and sewer tap and impact fees but makes a contribution to the project on the amount of the fees.
Calhoun County					None
Columbia County					None
De Soto County					None
Dixie County					None
Duval County					None

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Local Gov't	T	S	F	W	Perspective
Escambia County					None
Franklin County					None
City of Gainesville					None. The City does require the payment of Connection Fees for water and wastewater. In some ways, Connection Fees are similar to Impact Fees (for example, Connection Fees are used for long term maintenance and infrastructure). Connection Fees are assessed by type of residence and there is no reduction, waiver or change in process for affordable housing projects.
Gilchrist County					None
Hamilton County					None
Hendry County					None
Highlands County	T	S	F	W	<p>Currently, a moratorium in place on impact fees. When the County decides to implement impact fees again, a new study for all impact fee categories will need to occur and categories and rates will be decided with that study. Historically, residential impact fees were based on the following categories.</p> <ol style="list-style-type: none"> 1. Single-Family (less than 1,500 sq. ft., 1,501-2,408 sq. ft., greater than 2,500 sq. ft.). A flat rate will be evaluated in future studies. 2. Multifamily (Flat Rate) 3. Mobile Home (Flat Rate) 4. Retirement/Age-Restricted Single-Family (Flat Rate) <p>Affordable Housing was exempt from impact fees as long as it met the criteria of Affordable Housing outlined in the Impact Fee Ordinance.</p>
Lafayette County					None
Leon County					None
Madison County					None
City of Pensacola					None
Santa Rosa					None. Impact fees were first collected by Santa Rosa County 1/1/2006 and were suspended indefinitely as of 12/31/2009. When collected: SFR = \$2,090 for Urban areas and \$1,222 for Rural areas; Multifamily =

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					\$1,468 Urban and \$858 for Rural (per unit). Would be collected in either one lump sum amount or payments over a 7-year tax period.
Suwannee County					None
Union County					None

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Local Gov't	T	S	F	W	Perspective
City of Coconut Creek					<p>To implement an affordable housing program, an affordable housing linkage fee is paid at the time of the issuance of building permits for all non-residential development.</p> <p>Industrial \$0.37 per square foot Commercial \$1.36 per square foot Office \$0.15 per square foot Hotel \$2.42 per square foot Limited service hotel \$0.70 per square foot</p> <p>As an alternative to payment of the housing linkage fee, a developer of non-residential project or mixed-use project may submit a request to produce affordable housing units, which request can be granted in the form of a developer's agreement approved by the city commission.</p>
Alachua County		S			Base the impact fee on unit size. Do not have anything in place to reduce the cost or waive the impact fee.
City of Boynton Beach	T	S	F	W	<p>Impact Fees are levied at flat rates according to:</p> <ul style="list-style-type: none"> Type and size of residence Number of bedrooms <p>Certain waivers may be considered depending upon if there was ever a dwelling at the site in the past; permitting process is expedited if project is certified affordable.</p>
City of Bradenton	T	S			Imposes impact fees by square footage, number of fixtures, or type of unit depending on what the fee is for.
City of Deltona	T	S			By type of residence (single family or multifamily) and by square footage. No waivers.
City of Fort Lauderdale		S	F		Parks Impact Fee (by dwelling unit size unit; flat fee for hotel/motel rooms).
Hillsborough County	T	S		W	Assess residential using a mixture of methods including location in the County (the zone). Mobility is Type and Size; Parks is Type and Bedroom count; School is Size; and Fire is a Flat rate. Affordable Housing has a program to provide relief. Multifamily developments are provided 90% relief for Park, Fire and Mobility fees. Single family construction is provided 100% relief for all but School Impact fees. Hillsborough County can also lower the Mobility Fee for houses less than 1500 square feet of living area if Affordable Housing provides documentation that shows the Annual HH Income meets select SHIP definitions (less than 50%, and between 50-80%)

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City of Hollywood		s			"Park Impact Fee" assessed on square footage basis for single family or multifamily residential units and on a per room basis for hotel/motel units. Other impact fees are assessed by Broward County. No waivers, however, affordable housing projects are given a priority in the permitting process.
Indian River County	T	S			<p>Charges impact fees per unit by type of the unit (single family, multi family, mobile homes). To lessen the burden on smaller affordable housing single family units IRC has three categories for single family impact fees based on the size of the unit (less the 1500 Sq. Ft., between 1500- 2499 Sq. Ft., or 2500 Sq. Ft. and larger).</p> <p>Because impact fees are based on fair share payments by the people benefiting from the capital improvements, impact fees and utility capacity charges cannot be waived or reduced for any individual group or category of construction. On the other hand, those fees increase the cost of housing and put a burden on the production of affordable housing projects. To lessen the impact of those fees on affordable housing projects, the cost of impact fees may be paid by other funding sources. IRC pays impact fees for VLI, LI, and MI households with SHIP funds (i.e. Habitat for Humanity (HFH) clients for building their new single family units always apply for and</p>
Manatee		S			Now utilize square footage. Board just approved an innovative new program called Livable Manatee. LG will pay, from a County source, the County Impact Fees, School Impact Fees and Facility Investment Fees for new construction affordable units for both homeownership and rental up to a maximum of \$500,000 per development (have resolution putting this into effect). The fund is a limited fund that once depleted may or may not be re-established. LG is legislatively looking into the possibility of fee waivers for affordable housing units that would help us to continue this program effectively.
Marion County		S			Residential Impact fees based on size. Only adopted and collect 10% of what the impact study said the cost of a residential unit is (\$10,000 in capacity cost per unit, we collect \$1000).
Martin County		S		W	Impact fees are assessed by size of unit and Martin County allows to defer impact fees for affordable housing.
City of Ocala		S			Impact fees (water, sewer) for homes are assessed based on the square footage under air/heated space. Apartments/condos are assessed based on the number of bedrooms they have. There is no concession for affordable housing projects within impact fee ordinance (70-502), but there is an Affordable Housing Fund that can offset the development fees.

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City of Palm Bay		S	F		The City annually adopts Fair Share Impact Fees by Resolution. The fees are a combination of flat fee and calculated additional fees based upon square footage. No waiver or reduction is permitted; however, the Growth Management Director retains authority to structure a payment plan.
Palm Beach County	T	S	F		By flat rate, type of residence and size of unit. Palm Beach County's impact fee program is comprised of 7 impact fee components. The road, law enforcement and fire rescue impact fees are flat rates depending upon whether single family or multifamily. The remaining impact fee components are contingent upon the square foot size of the proposed construction. Palm Beach County does not waive impact fees. However, the BCC has approved an affordable housing assistance program that may assist with the payment of road, public building and park impact fees. Assistance is dependent upon funding availability and approval of the Board of County Commissioners.
Pinellas County	T	S			Impact fees are levied based on the type of residence and the size of the unit. Do not reduce or waive impact fees but County can waive review fees associated with the development.
City of Port St. Lucie		S			Tiered impact fees based on square footage for unit. Reduction of impact fees for in-fill housing or housing in different areas of the city, such as CRA, etc.
St. John's County		S			By size of unit (>1,800 sq. ft.; <1,800 sq. ft.). There is an ordinance that allows for the expedited review of affordable housing developments. However, it has not been utilized in many years.
City of St. Petersburg		S	F		Approved an Ordinance on July 13, 2017 that establishes a flat fee of \$250.00 for single-family residential properties that are less than 1400 SF in size. By comparison, the fee scheduled that was revised, a new 1200 sf home that had a construction value of \$100,000 would have been charged \$787.50 in permit fees.
City of Tampa		S			School Impact Fee is based on square footage (these apply only to projects with residential occupancies). For utilities, some are based on meter size, but there are also charges based on area and special considerations that may be unique to a given project. Do have multimodal fee exemption areas (Ybor and East Tampa). Do not exempt for affordable housing, per se, but Ybor and East Tampa are considered blighted. Multimodal fees have not changed since 1989.
Bay County	T		F		Bay County charges a flat fee for residential based on the type of dwelling unit. Impact fee reduction is a strategy used to produce affordable housing.

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Broward County	T			W	School impact fees are assessed based on the type of dwelling units and the number of bedroom for each type of unit. Transportation concurrency impact fees are assessed based on the number of PM peak hour trips generated by the number of dwelling units and type of units. Per the Land Development Code Sec. 5-182(a)(5)3), applications for building permits for "very low income" and "low income" affordable housing projects, as defined in Division 6 of this article, shall be eligible for a waiver of one hundred percent (100%) of the Transportation Concurrency Assessment.
City of Cape Coral	T			W	By type of development/construction: 1) residential – single family duplex; 2) commercial – multifamily over 3 units and non-residential uses. In the process of implementing a pilot impact fee program for affordable housing. Single family impact fees levied by the City would be deferred until the first sale of the property. This program will be limited to non-profit housing developers. Multifamily impact fees will be bought down over a period using a Synthetic Tax Increment Financing model.
Charlotte County	T		F		Flat rate levy by type of property being built. In the process of developing a request for a reduction or waiving of all fees for affordable housing. This is not being embraced by the Board of County Commissioners because their consensus is that the County's impact fees are 40% of what they should be.
Clay County	T		F	W	Currently, school impact fees are in place. The school impact fees are a flat rate of \$7034 for a single-family residence, \$5979 for a mobile home, and \$3236 per unit for multifamily (apartments). These fees are not eligible for deferral or waiver. Transportation impact fees are scheduled to begin being imposed January 1, 2018. The transportation impact fees for housing are: (1) single family (detached) less than 1500 sf and very low income: \$1214; (2) single family (detached) less than 1500 sf and low income: \$1824; (3) single family (detached) less than 1500 sf: \$2764; (4) single family (detached) 1500 to 2499 sf: \$3461; (5) single family (detached) 2500 sf or larger: \$3910; (6) multifamily (apartment-per unit): \$2242; (7) residential condominium/townhouse: \$1952; (8) mobile home park per home: \$1273; (9) assisted living/congregate care facility: \$330; (10) recreational home/vehicle: \$1397. Affordable housing and workforce housing impact fee deferrals from the payment of transportation impact fees are available upon application to Clay County.

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Flagler County	T			W	Impact Fees for transportation, parks and recreation, and educational facilities, with the transportation impact fee presently in a moratorium. These fees are collected for development within unincorporated Flagler County and for development within the City of Bunnell through interlocal agreement. The fees are based on type of land use and vary based on the type of unit being developed: single-family residential, multifamily residential, or mobile home residential. Currently an exemption from educational facilities impact fee for low-income housing. In the past, the County has sporadically waived impact fees by paying them from County funds. Such waiver/payment by the County is subject to Board of County Commissioner review and approval.
City of Fort Meyers	T	S	F		The impact fees for residential structures are assessed at a flat per unit rate based on the unit type (SF, MF/SFA/Duplex, Mobile Home) while the impact fees for commercial structures are based on square footage and type of use. Currently there are no waivers or reductions in place.
City of Fort Pierce	T				Impact fees are assessed by type of residence primarily, with the variable of size of unit if a Single-family home. No reduction, waiver or change in process for affordable housing projects, however density and other development incentives exist for affordable housing projects.
Hernando County	T				Assessed by type of residence
City of Kissimmee	T				Assessed by type of residence.
City of Lakeland	T			W	By type of residence. City's Affordable Housing Incentive Plan provides for waiver of impact fees, in full or in part, for qualified affordable housing projects.
Lake County	T			W	Flat fee that covers road, school, fire, parks, and library. County will not waive impact fees for developments unless the development is located near a school, and then the School Board must vote on whether to grant that waiver. The County typically won't waive impact fees though. The city where the development is located might, and has on many occasions if the development adds to the economic value of the area that its developing in.
City of Largo	T			W	Charges impact fees (sewer and water, mobility and parkland/recreation) based on Type of Residence. A housing development that requests approval to be deemed an "Affordable Housing Development" may receive assistance with the impact fees from our SHIP program for the affordable set-aside units.

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Lee County	T			W	Assessed by type of unit. The Lee County Board of County Commissioners and the School District have established a program that reimburses up to half (50%) of the amount paid for school impact fees for new construction of single-family or multifamily homes to be occupied by income eligible households.
Margate	T		F		Police and Fire & EMS (flat fees for residential, per 1000 SF for nonresidential) Water Connection and Waste Water Surcharge (by unit type). Do not have any policy in place for fee reductions, waivers or process for affordable housing.
City of Miami	T				Levies by type of residence. There is a deferral of impact fees for affordable housing with a covenant that it remains affordable housing in perpetuity. The impact fees are paid at the prevailing rate if the property is no longer an affordable housing property.
City of Miami Beach	T				The concurrency fee for affordable housing is based on the number of units proposed. As far as parking, it is 0.5 parking space per dwelling unit for elderly housing or 1.00 parking space per dwelling unit of 800 square feet or less for non-elderly low and/or moderate-income housing. Elderly person shall be defined as a person who is at least 62 years of age. Non-elderly person is a person who is of legal age but less than 62 years of age. Elderly household means a one- or two-person household in which the head of the household or spouse is at least 62 years of age. Non-elderly household means a one- or two-person household in which the head of the household or spouse is of legal age but less than 62 years of age. At the moment, staff is amending certain parking requirements for affordable housing.
Miami-Dade County	T			W	By type of use and region in the County. Impact fees are required to be paid prior to the issuance of any building permit for development activity within Miami-Dade County. No building permit may be issued until all required impact fees are paid in full. Miami-Dade County collects impact fees for Road, Fire and Emergency Services, Police Services, Parks and Educational Facilities. The application is reviewed for size (a square footage maximum) and type of land use for the new development. Ordinances exempt from the required payment of impact fee housing units which provide affordable housing for low and very low-income families.
City of Miramar	T		F		Flat rate fees: Police & Fire is per dwelling unit; Parks & Recreation are calculated per bedroom; Water & Sewer is a flat rate too.
Nassau County	T				Working on revising affordable housing incentives through the needs assessment process but for now these are usually incorporated into PUDs/Developer agreements as bonuses to allow for an increase in

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					density for the provision of affordable housing units. It's possible the County will have additional measures/approaches next year.
Okaloosa County					<p>Okaloosa County Water & Sewer refers to impact fees as Capacity Expansion Charges (CECs). There are unit prices for CECs that are based on Equivalent Residential Units (ERU). An ERU is the equivalent of one single family residence. Most single family residential construction units are charged for one ERU for sewer and one ERU for water, depending on sewer and/or water being available to the property. For apartments and condos, each unit would be charged on ERU. A 20-unit apartment project would be charged for 20 ERUs with possible additional ERUs for pools, public bathroom, etc. There are various methodologies for determining how many ERUs to charge for non-residential projects. The most common is the number of gallons per day of potential demand. One ERU is calculated as either 300 gallons per day per ERU or in some cases 350 gallons per day per ERU. ERUs on non-residential projects can also be based on formulas which use square footage, or in the case of restaurants, numbers of tables, etc.</p> <p>No provision for reduction, waiver or change in process for any reason. This is a requirement in the County's bond covenants.</p>
Orange County	T				Impact Fees are levied and assessed by type of residence (single-family vs multifamily). For affordable housing projects, impact fees are not reduced or waived, but may be deferred until construction is complete.
City of Orlando	T			W	Levies Transportation, Parks and Sewer Impact fees based on the type of residence. A discount is applied to affordable housing projects for Transportation and Parks impact fees. Sewer Impact fees can be reimbursed for affordable housing if SHIP funds are available.
City of Panama City					Panama City uses the number of new water and sewer fixtures per unit as the triggers for determining impact fees. No longer offers impact fee reductions as a strategy to produce affordable housing.
City of Pembroke Pines	T				Impact fees (fire, police) are assessed by type of residence.
Pinellas County	T				Multi-modal impact fee by residence type.
City of Plantation	T				By residence type. No reductions for affordable housing.
Polk County	T			W	Provides full waiver of impact fees for affordable housing developments, single and multifamily for households making less than 80% of area median income. The County also provides mitigation of 50% of impact fee costs for workforce housing developments, single

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					family and multifamily for households making up to 120% of area median income for the Lakeland – Winter Haven MSA.
City of Pompano Beach	T		F		Charges impact fees for parks (community and neighborhood parks). These park impact fees are determined based on the location in the city, the type of residential structure (i.e. single family, townhomes, garden apartment, etc.), and number of bedrooms. Do not give waivers for affordable housing at this time.
St. Lucie County	T		F		Both flat rate and by the type of residence. One for a single-family home, one for multifamily, etc. and not based on size. The fire impact fee is different for multifamily if it is more than 3 floors in height. No waivers for affordable housing.
Seminole County	T				Impact fees based on unit type and region of County. The largest single impact fee is the school impact fee. Seminole County has been examining ways to provide a modification of impact fee requirements including but not limited to reduction, waiver or alternative methods of payment of impact fees. To date, a funding source as not been identified to provide an alternative payment of impact fees. The funding source, policy and procedures to implement such a program has not been located and implemented.
City of Titusville	T				Impact fees based upon type of use and number of units. There is a deferment in place for affordable housing projects.
Volusia County	T				Residential impact fees are levied by type of residence: Single Family, Apartment, Residential Condominium/Townhouse Complex, Mobile Home within a Park. There is not reduction, waiver or change in process for affordable housing.
Citrus County				W	<p>Promote the development of affordable single family residential homes by charging transportation impact fees at a reduced level and deferring impact fees for 10 years for qualified affordable housing. The impact fees will be permanently cancelled after 10 years unless the home is sold.</p> <p>Qualified Affordable Housing - Homes with less than 1,500 square feet of living area (site built, mobile home, modular, etc.) and occupant households being at or below low income (80% of area median income, adjusted for family size as defined by the U.S. Department of Housing and Urban Development (HUD)</p> <p>Only lower income owner occupants and Not-for-Profit Single Family Residential Housing Developers working with eligible clients will be eligible for the Affordable Housing Land Use Category and Deferral of Impact Fees. This must be the homestead property of the owner</p>

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Local Gov't	T	S	F	W	Perspective
					occupant. Owners that own or intend to own investment property are not eligible. Homes built for "speculation" by builders or developers are not eligible.
City of Daytona Beach				W	Discounts its permit filing fees by 50% for affordable housing projects. Additionally, permits for affordable housing projects are expedited to a greater degree than other projects. The City also donate real property from its inventory for use in producing permanent affordable housing.
City of Tamarac					Currently use a negotiated development agreement for impact fees. In the process of doing a fee study and will most likely change that model pending the recommendations from the study.
City of Deerfield Beach					Police, Fire and Parks impact fees. The City is located in Broward County which allows any municipality to assess fees for affordable housing in a land use or rezoning change if, more than 100 units are proposed and if a study determines that affordable housing is needed. To date, the City has not exercised this option.
City of Hialeah (F		Any new construction or addition that it is done in the City has to go to Miami Dade County and they assess an impact fee. The City of Hialeah only charges a Parks Impact Fee and Fire Impact Fee for multifamily projects and it's a flat rate.
Jackson County			F		Flat rate impact fees for single family residences in the amount of \$500 each for water and sewer.
Monroe County			F	W	County collects a flat fee on new market rate residential dwelling units. Replacement market rate residential dwelling units are not charged impact fees regardless of the size of the unit (larger or smaller). Deed restricted affordable housing dwelling units are not charged any impact fees.
Walton County			F		Building department collects \$25 fire impact fees per house at building permit. City of DeFuniak does not waive water and sewer tap and impact fees but makes a contribution to the project on the amount of the fees.
Calhoun County					None
Columbia County					None
De Soto County					None
Dixie County					None
Duval County					None

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Local Gov't	T	S	F	W	Perspective
Escambia County					None
Franklin County					None
City of Gainesville					None. The City does require the payment of Connection Fees for water and wastewater. In some ways, Connection Fees are similar to Impact Fees (for example, Connection Fees are used for long term maintenance and infrastructure). Connection Fees are assessed by type of residence and there is no reduction, waiver or change in process for affordable housing projects.
Gilchrist County					None
Hamilton County					None
Hendry County					None
Highlands County	T	S	F	W	<p>Currently, a moratorium in place on impact fees. When the County decides to implement impact fees again, a new study for all impact fee categories will need to occur and categories and rates will be decided with that study. Historically, residential impact fees were based on the following categories.</p> <ol style="list-style-type: none"> 1. Single-Family (less than 1,500 sq. ft., 1,501-2,408 sq. ft., greater than 2,500 sq. ft.). A flat rate will be evaluated in future studies. 2. Multifamily (Flat Rate) 3. Mobile Home (Flat Rate) 4. Retirement/Age-Restricted Single-Family (Flat Rate) <p>Affordable Housing was exempt from impact fees as long as it met the criteria of Affordable Housing outlined in the Impact Fee Ordinance.</p>
Lafayette County					None
Leon County					None
Madison County					None
City of Pensacola					None
Santa Rosa					None. Impact fees were first collected by Santa Rosa County 1/1/2006 and were suspended indefinitely as of 12/31/2009. When collected: SFR = \$2,090 for Urban areas and \$1,222 for Rural areas; Multifamily =

Impact Fee Survey of Ship Administrators, November 2017

T = By Type of Unit

S = By Square Footage

F = Flat Fee

W = Waivers/Reductions/Deferrals

Local Gov't	T	S	F	W	Perspective
					\$1,468 Urban and \$858 for Rural (per unit). Would be collected in either one lump sum amount or payments over a 7-year tax period.
Suwannee County					None
Union County					None

Using Land Use Density Bonuses to Incentivize Affordable Housing Development

A city or county's zoning laws typically establish a limit on how many residential units can be built in specific areas and upon certain lot sizes or gross acres within those areas. Limits vary across jurisdictions and are determined through local planning processes. Some land use regulations also include density bonus programs that are designed to stimulate the supply of more affordable housing in specific areas of a municipality.

A density bonus is an incentive-based tool that allows developers to build housing units at a higher density in exchange for providing all or some of the housing units at affordable levels to lower income or specific demographic groups such as seniors or persons with special needs. In some cases, density bonus programs permit developers to build a higher number of market rate units than what would normally be allowed for an area, in exchange for including a certain number or percentage of affordable housing units in the development.ⁱ In other cases, affordable-only developments are permitted to add more affordable units to the development. The additional market rate or affordable bonus units allow a developer to recover costs and revenue that are lost from providing affordable units with lower rent restrictions.

Occasionally, density bonus programs also give developers the option to pay a cash contribution to the local government in lieu of providing more affordable units. These contributions are then used to support the local government's affordable housing programs.ⁱⁱ

Florida authorizes local governments to provide density bonus incentives to developers that donate land to the local government for affordable housing pursuant to section 420.615, Florida Statutes. This law is mainly in place to encourage local governments to adopt an additional approach to foster development of affordable housing. In this case, the density bonus need not be related to the affordable development itself, but is in exchange for the land donation which may be located in a different area from the land receiving the density bonus.

Best practices are available on policies and procedures that local governments can adopt to implement comprehensive density bonus programs. A critical foundation for such a program is to ensure proper zoning and land use laws are in place that can accommodate reasonable density increases and promote opportunities for multifamily affordable housing development.ⁱⁱⁱ Density bonus incentives are more effective when applied in high density areas or in large-scale planned developments.^{iv} To combat the affordability issues in these areas such as downtown urban areas, a local government may target and permit density bonus incentives in problem areas like these.^v If a local government offers density bonuses for a variety of housing and other building types, its usefulness for affordable housing will be diminished. For density bonus incentives to be effective in creating additional affordable housing, they must be focused on affordable housing and rarely or never used for other purposes.

Zoning laws establishing a density bonus program typically include a set of qualifications and conditions that a developer must meet to participate in the program, including:

- Set-aside amounts that specify how many units must be reserved for affordable housing;
- Income restrictions that specify the income and/or demographic groups the development must serve, as well as associated rent restrictions;
- Affordability periods that specify how long the units must remain affordable; and
- Location requirements that dictate where affordable development must occur.

Finding

The Affordable Housing Workgroup finds that density bonus programs are excellent tools to incentivize the production of affordable housing in a community. Density bonuses work best when these bonuses are used solely for affordable housing. The Workgroup believes the most potent approaches to density bonus programs are those that require a developer to include affordable units on site in areas that have excellent proximity to public transit, employment and other amenities to foster economic mobility.

ⁱ Florida Housing Coalition. *Affordable Housing Incentive Strategies: A Guidebook for Affordable Housing Advisory Committee Members and Local Government Staff*, 2017, available at: <http://www.flhousing.org/wp-content/uploads/2012/03/AHAC-Guidebook-2017.pdf>.

ⁱⁱ City of Seattle. *Incentive Zoning for Affordable Housing*, (May 2016), available at: <https://www.seattle.gov/housing/housing-developers/incentive-zoning>.

ⁱⁱⁱ Jakobovics, A., Ross, L., Simpson, M., Spotts, M. *Bending the Cost Curve: Solutions to expand the Supply of Affordable Rentals*. (Urban Land Institute, 2014), available at: http://uli.org/wp-content/uploads/ULI-Documents/BendingCostCurve-Solutions_2014_web.pdf.

^{iv} Florida Housing Coalition, 2017.

^v Becker Consulting. *Best Practices to reduce the Cost of Affordable Housing*. (University of Minnesota Center for Urban and Regional Affairs, 2015), available at: http://hjcmmn.org/docs/reducing_costs.pdf.

Allowing Micro-Units to Create More Affordable Housingⁱ

In urban areas, single-person households are commonly priced out of the rental housing market. Micro-units are a common solution to this problem world-wide. Consumer research has found that, increasingly, U.S. individuals are willing to trade the size and space commonly found in conventional units for housing that is lower in rent and located in a prime location. This opens the possibility that within the right environment micro-units could be an attractive and less expensive option for lower income, single-person households. This is worth considering here in Florida where 62 percent of cost burdened, lower income households contain one or two persons.ⁱⁱ

In the U.S., micro-units vary in size and are often guided by the land use requirements and trends of the market in which they are constructed. They are small studio apartments, typically less than 350 square feet with a functional kitchen and bathroom. Micro-unit housing is typically either built as a development that consists entirely of micro-units or as part of a development that includes a mix of apartments. The current market approach finds more micro-unit development in dense urban downtown regions that are close to major employment centers and neighborhoods rich with amenities.

Micro-Units as an Affordable Housing Option

Market rate micro-units are commonly developed for young single professionals with a low need for space and/or low desire to socialize inside their units. Tenants in this market group typically live in their unit for one or two years, and then leave to reside in a larger, more conventional apartment due to a change in family structure or a general desire for more space.

The location of a development is often the top reason an individual chooses to rent a micro-unit over a larger conventional unit. However, price is still a factor and prospective tenants are more likely to rent a micro-unit when it is priced approximately 25-30 percent below the cost of renting a conventional one or two-bedroom apartment. Access to external community and neighborhood amenities is also very important for the average micro-unit tenant.

From a developer's perspective, market rate micro-units are often more successful when they contain design features such as built-in storage, built-in seating/beds, full size kitchen fixtures and appliances, ceilings higher than nine feet and windows no less than six to eight feet in height.

Investors and developers are not as quick to take on the risk of building micro-units when compared to conventional apartments because there is limited history and experience of how micro-unit development will perform in the housing market. A review of recent micro-unit affordable developments reveals that some local and state governments have provided tax benefits, low interest loans and Low Income Housing Tax Credits to finance micro-unit developments that include all or a portion of income restricted units.

Barriers to Development

In some cases, local land use regulations impose barriers to micro-unit development, mainly due to higher minimum dwelling size limits and parking requirements for new developments. Overcoming

zoning or land use barriers to development may require local government intervention, such as waivers, new ordinances or revisions to land use regulations.

Finding

The Workgroup finds that micro-units are an important tool to create more affordable rental units in urbanized areas for small, cost burdened households and encourages local governments to evaluate their land use regulations to remove barriers to the development of these units.

ⁱ Thanks to the Urban Land Institute’s informative paper, *The Macro View on Micro Units* (2014), available at: http://uli.org/wp-content/uploads/ULI-Documents/MicroUnit_full_rev_2015.pdf.

ⁱⁱ The Shimberg Center for Housing Studies, *2016 Rental Market Study*, prepared for Florida Housing Finance Corporation, <http://www.floridahousing.org/press/publications/2016-rental-market-study>.

Minimizing Parking Requirements to Lower the Cost of Affordable Housing

A 2014 Urban Land Institute (ULI) study on solutions to increase the supply of affordable rentals revealed that developers cited minimum parking requirements as the greatest regulatory barrier to housing development.ⁱ This regulation is primarily viewed as a hindrance because of the additional construction costs that are incurred to fulfill high parking minimums set by local governments. UCLA research from 2016 also noted that more planners and city officials are recognizing that parking requirements reduce the supply of affordable housing and increase housing costs.ⁱⁱ

Off-street parking requirements mandated by local governments add to the overall cost of developing new housing. This cost increases considerably for housing in urban areas where land values are high. The 2016 parking cost study by Victoria Transport Policy Institute (VTPI) found that on average, one off-street parking space, which is approximately 250-350 square feet, adds close to six percent to a dwelling unit cost and two parking spaces adds about 16 percent to a unit cost.ⁱⁱⁱ

While off-street parking requirements are created with good intentions, such requirements can decrease small lot infill development and increase rents. The additional cost of building parking may also make a development financially unattractive to developers. This in turn decreases the amount of new affordable housing developments that are completed.

A 2012 Furman Center study on parking requirements and housing affordability found that developers in many dense urban areas pay for parking construction costs upfront, but costs not recouped through residential parking fees may be passed on to tenants through higher rents.^{iv} This disproportionately impacts lower income tenants who typically have lower car ownership but are still required to take on the increase in housing costs caused by parking construction costs. These research institutions suggest that local governments can significantly reduce barriers for affordable housing development through the revision of off-street parking requirements. By limiting the additional cost of parking, private investment in affordable housing becomes more attractive.

There are a variety of practices local governments can implement to reduce the parking cost impacts on housing construction. The ULI describes one approach in which local governments implement parking requirements based on the needs of the residents and surrounding land use, rather than a one-size fits all approach. The VTPI describes an approach for dense urban areas, where local governments can implement shared-parking facilities or allow garages in residential buildings to serve as commercial garages. The latter strategy enables developers to recoup their initial costs for parking construction. Another option is for local governments to enable developers to pay a fee in lieu of constructing parking. These fees can be used to fund off-site municipal parking facilities or support transportation initiatives, such as improving mass transit or building bike lanes.

A number of local governments in the U.S. have adopted minimum off-street parking policies to encourage more developers to invest in affordable housing. The most common approaches include

reducing minimum off-street parking requirements specifically for affordable housing and reducing parking requirements near major transit zones or transit oriented development districts.

- Denver reduces the minimum parking requirements to 0.25 parking spaces per unit for senior housing and housing affordable for residents at or below 40 percent of area median income (AMI).
- Seattle significantly reduces parking barriers by eliminating minimum parking requirements for residential uses within urban centers, transit oriented development districts or within 1,320 feet of a street with frequent transit service. Parking requirements for affordable housing for residents at or below 30 percent of AMI are reduced to 0.33 parking spaces for dwelling units with two or less bedrooms and one space for units with three or more bedrooms.
- New York City reduces its minimum off-street parking requirements and has established a transit Zone consisting of multifamily districts that are accessible to transit, retail, services and have low car ownership rates. All income-restricted housing developed after March 22, 2016, and within the Transit Zone are not required to provide off-street parking. Minimum parking requirements range from 12 to 50 percent per housing unit for income restricted housing outside of the Transit Zone.
- California reduces minimum parking spaces for affordable and mixed housing to 0.5 spaces per unit, as well as 0.3 spaces per unit for special needs housing. To qualify for the reduction a development must be within one-half mile from a major transit stop, and transit or paratransit services must be accessible to seniors and individuals with special needs.

Finding

The Workgroup finds that locally determined parking requirements associated with residential development add to the cost of housing and that, especially in urbanized areas close to transit centers, reducing parking minimums for affordable housing is an important way to reduce the cost of development.

ⁱ Jakabovics, A., Ross, L., Simpson, M., Spotts, M., *Bending the Cost Curve: Solutions to expand the Supply of Affordable Rentals*. (Urban Land Institute, 2014), available at http://uli.org/wp-content/uploads/ULI-Documents/BendingCostCurve-Solutions_2014_web.pdf

ⁱⁱ Shoup, D. *Cutting the Cost of Parking Requirements*. (Access Magazine 48 (Spring), 2016), available at <http://www.accessmagazine.org/spring-2016/cutting-the-cost-of-parking-requirements/>

ⁱⁱⁱ Litman, T. *Parking Requirement impacts on Housing Affordability*. (Victoria Transport Policy Institute, 2016), available at <http://www.vtpi.org/park-hou.pdf>

^{iv} Been, V., Brazill, C., Madar, J., McDonnell, S. *Searching for the Right Spot: Minimum Parking Requirements and Housing Affordability in New York City*. (New York University Furman Center, March 2012), available at: http://furmancenter.org/files/publications/furman_parking_requirements_policy_brief_3_21_12_final.pdf