

RESOLUTION

A RESOLUTION OF THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA, FINDING THAT THE CURRENT METHODS OF IMPOSITION OF IMPACT FEES TO FUND LONG-RANGE CAPITAL OUTLAY NEEDS OF THE SCHOOL DISTRICT NEED TO BE RE-ANALYZED TO MEET THE STATUTORY REQUIREMENTS OF F.S.163.31801; FINDING THAT THE CURRENT METHOD OF IMPOSING IMPACT FEES IS NOT CONSISTENT WITH THE ANALYSIS AND METHODOLOGY UTILIZED IN THE IMPLEMENTATION OF CONCURRENCY; FINDING THAT UNIFORMITY IN THE TIME PERIOD USED TO CAPITALIZE TWO MILL AD VALOREM TAXES AND THE FIVE YEAR FINANCIALLY FEASIBLE PLAN REQUIRED BY CONCURRENCY WOULD ALLOW FOR MORE EQUITABLE APPLICATION OF BOTH THE IMPOSITION OF IMPACT FEES AND THE IMPLEMENTATION OF CONCURRENCY; PROPOSING AMENDMENTS TO THE CURRENT IMPACT FEE ORDINANCE WHICH CAPITALIZE TWO MILL AD VALOREM TAX CREDITS OVER FIVE YEARS; PROPOSING AMENDMENTS TO THE CURRENT IMPACT FEE ORDINANCE WHICH ADOPT FLORIDA DEPARTMENT OF EDUCATION COST FACTORS AS THE BASIS FOR TOTAL COST PER STUDENT STATION; AND PROPOSING AN AMENDMENT TO THE CURRENT IMPACT FEE ORDINANCE WHICH ALIGNS THE IMPOSED IMPACT FEES WITH THE CURRENT DATA.

WHEREAS, the Board of County Commissioners of Clay County, Florida, implemented an ordinance which established public school impact fees on all new residential construction; and

WHEREAS, the legislature of the State of Florida passed F.S.163.31801, which statute

imposes upon those governmental bodies which impose impact fees the duty to insure that the requirements set forth in the statute are met; and

WHEREAS, said statute requires that the calculation of impact fees be based on the most recent and localized data, a requirement which necessitates periodic re-analysis of the data upon which an impact fee is based and a re-calculation of the impact fee if data has changed; and

WHEREAS, the School Board of Clay County Florida ("SBCC") and the Clay County Board of County Commissioners ("BCC") are both faced with the imminent imposition of concurrency, a part of which is school concurrency; and

WHEREAS, the analysis used by the SBCC in implementing concurrency includes the use of FDOE data for per student cost analysis and the implementation of school concurrency requires adoption of a five year financially feasible facility work plan to project capacity needs and to insure that those needs are met ; and *

WHEREAS, the SBCC has retained URBANOMICS, INC. for the purpose of updating the analysis of the data used to determine the appropriate level of impact fees to be imposed, the result of which is the generation of the Impact Fee Technical Report Update-Clay County School District dated March 2008, ("the Report") a copy of which is attached hereto as "Exhibit A;" and

WHEREAS, an analysis of the data contained in the Report indicates that there is sufficient similarity between the per student costs as reflected in the FDOE numbers and the local cost analysis to justify use of FDOE data to satisfy the statutory requirement of "localized" data; and

WHEREAS, the methodology used to determine credit for new residential development includes credit for that portion of the two mill ad valorem tax on a unit of new residential development which will be allocated to growth related uses, which amount is capitalized, per the Report , over either a period of five or twenty years ; and

WHEREAS, analysis of all of the data presented in the Report, together with the advantage of using consistent data in the implementation of concurrency and impact fees and the supportability of impact fees imposition as reflected in the current status of the law supports the use of a five year two mill ad valorem credit capitalization period and FDOE per student costs; and

WHEREAS, the technical analysis contained in the Report indicates the need to amend the local impact fee ordinance in order to comply with F.S.163.31801 and to insure that the educational impact fees imposed on new development are set at appropriate levels,

NOW, THEREFORE, BE IT RESOLVED by the School Board of Clay County, Florida:

1. The School Board of Clay County, Florida hereby adopts the Impact Fee Technical Report Update- Clay County School District dated March 2008 attached hereto as Exhibit A, in its entirety.

2. The School Board of Clay County, Florida, hereby adopts the FDOE cost basis as set forth in the Report as the cost basis to be utilized in the determination of the level of impact fees.

3. The School Board of Clay County, Florida, hereby adopts the five year credit period as the capitalization period to be used in determining the credit to be given for two mill ad valorem tax generated by new residential construction.

4. The School Board of Clay County, Florida, requests that the Board of County Commissioners amend the current educational impact fee ordinance as set forth in "Exhibit B," which is attached hereto.

5. The School Board of Clay County, Florida, requests that said amendments be made immediately and imposed at the earliest date allowed by law.

DULY ADOPTED AND APPROVED this 17th day of July, 2008, by the School Board of Clay County, Florida.

**SCHOOL BOARD OF CLAY COUNTY,
FLORIDA**

By 
CAROL STUDDARD, Chairman

By 
CAROL VALLENCOURT

By 
LISA GRAHAM

By 
CHARLES E. VAN ZANT, JR.

By 
WAYNE BOLLA

ATTEST:


DAVID L. OWENS, Superintendent