## **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 REOUIREMENTS 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 CURRENT IMPACT FEE ORDINANCE THE WHICH ADOPT FLORIDA DEPARTMENT OF EDUCATION COST FACTORS AS THE BASIS FOR TOTAL COST PER STUDENT **STATION** ADOPTING THE IMPACT FEE **TECHNICAL REPORT UPDATE-CLAY** COUNTY **SCHOOL** DISTRICT DATED MARCH 2008. WITH FEBRUARY 2009 REVISIONS; FINDING THAT **INCREASING EDUCATION IMPACT FEES ABOVE** THEIR PRESENT LEVEL WOULD PRESENT A HARDSHIP TO THE COMMUNITY: FINDING THAT DECREASING THE EDUCATION IMPACT FEES BELOW THE CURRENT LEVEL WOULD PRESENT A SEVERE HARDSHIP TO THE SCHOOL DISTRICT; AND PROPOSING AN AMENDMENT TO THE CURRENT IMPACT FEE ORDINANCE WHICH ALIGNS THE IMPOSED IMPACT FEES WITH THE CURRENT DATA, PRESENTS NO INCREASED HARDSHIP TO THE COMMUNITY AND PRESERVES THE ABILITY OF THE SCHOOL DISTRICT TO MAINTAIN ITS FUNDING LEVEL IN THE FACE OF DECLINING STATE REVENUE.

**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") have both implemented 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, which contains revisions dated February 2009, ("the Report") a copy of which is attached hereto as "Exhibit A;" and

WHEREAS, the data contained in the Report uses 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 a period of five 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 with February 2009 revisions which report is attached hereto as Exhibit A, in its entirety.

2. The School Board of Clay County, Florida, hereby finds that the impact fees which are supported by the Impact Fee Technical Report would, if implemented to the maximum extent allowable, present an economic hardship to the community as a whole considering the current economic climate.

3. The School Board of Clay County, Florida, hereby finds that a reduction of the impact fees below the level which is currently imposed by ordinance would present a severe economic hardship on the Clay County School District in light of the substantial reductions in capital funding imposed on the School District by the State of Florida.

4. The School Board of Clay County, Florida, requests that the Board of County Commissioners amend the current educational impact fee ordinance to reflect the changes set forth in the Impact Fee Technical Report and the Findings of the School Board of Clay County, Florida and to maintain the educational impact fees imposed by ordinance at their current level, which would be at 77.33% of the maximum allowed.

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 21st day of May, 2009, by the School Board of Clay County, Florida.

## SCHOOL BOARD OF CLAY COUNTY, FLORIDA

By\_\_\_\_

CHARLES E. VANZANT, JR., Chairman

By\_\_\_\_ CAROL VALLENCOURT

By\_\_\_\_\_ LISA GRAHAM

By\_\_\_\_\_ CAROL STUDDARD

By\_\_\_\_

FRANK FARRELL

**ATTEST:** 

**BEN WORTHAM**, Superintendent