

IMPACT FEE PROGRAMS OF POLK COUNTY

taken from the Polk County, Florida
Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance
Adopted May 9, 2007, and Amendments

DEFERRED PAYMENT

Provides for the payment of County Impact Fees at a time other than at time of permitting or issuance of the Certificate of Occupancy. Applicant must enter into an Agreement with the County, and post an irrevocable letter of credit. Deferral may extend for a period of one year from the date of the CO.

PAYMENT BY INSTALLMENTS

If the County Impact Fees for a non-residential construction or residential construction of multifamily dwelling total \$250,000 or greater, application may be made to pay the fees in installments. Interest will be included in the payments, which may not exceed five years. The unpaid amount of the Impact Fees constitutes a lien against the property.

AFFORDABLE HOUSING EXEMPTION

County Impact Fees may be exempted for an approved Affordable Housing project. An Application for Exemption must be filed with the County prior to issuance of the permit. The restrictions of Affordable Housing must continue for a period of at least seven (7) years from the date of the Certificate of Occupancy. If the dwelling fails to meet the restrictions within the 7-year period, the current-rate Impact Fees will be due immediately.

EXEMPTION FOR LIVING QUARTERS FOR PARENT OR GRANDPARENTS

County Impact Fees may be exempted for the construction, alteration, or expansion of a dwelling unit for the purpose of providing living quarters for natural or adoptive parents or grandparents of the owner or the owner's spouse. An Application for Exemption must be filed with the County prior to issuance of the permit. At least one occupant of the living quarters must be at least 62 years of age. The exemption applies so long as at least one qualifying parent or grandparent maintains his/her primary place of residence in such living quarters. A copy of the application to the Property Appraiser for reduction in assessed value must be provided to the County Manager each year. If the property no longer qualifies for the exemption, and if the property qualifies as a separate dwelling unit, current-rate Impact Fees will be due immediately.

MEDICAL OFFICE IMPACT FEE MITIGATION

A 50% reduction in the County Impact Fees due for a qualified Medical Office Facility. An Application must be filed with the County Manager, accompanied by \$500 for review. Applicant must provide proof that the facility will accommodate additional practicing physicians, for a minimum of seven (7) years. A lien on the property will be recorded.

WORKFORCE HOUSING IMPACT FEE MITIGATION

A 50% reduction in the County Impact Fees due for a qualified Workforce Housing residence (single family or multifamily). Application must be filed with the County Manager. A report must be submitted each year for a seven-year period, demonstrating the residence's continued eligibility for the Workforce Housing Impact Fee Mitigation. Failure to continue to qualify as Workforce Housing will require immediate payment of the mitigated impact fee amount. A lien on the property will be recorded.

ECONOMIC DEVELOPMENT IMPACT FEE MITIGATION

Various amounts or percentages of impact fees may be mitigated for a Qualified Target Industry Business that creates a required amount of new jobs. These new jobs must offer a specified wage related to the average private sector wage, and provide certain benefits or a minimum capital investment. The business must be maintained, including the jobs created, for a minimum of seven years. Application must be filed with the County Manager's office. An Administrative Review Fee of \$500 is required with the application. Mitigation amounts range from \$3,500 to \$7,500 per job created (based upon certain criteria) or from 25% to 40% of the total calculated impact fees (based upon certain criteria)

For more information on any of these County Impact Fee programs, contact:

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