

# F

Recreation Impact  
Fee Study

## **1.0 INTRODUCTION AND METHODOLOGY**

### **1.1 Impact Fee Context**

An "Impact Fee" is a one-time fee or charge that is imposed by a local government on the development of new or expanded residential or non-residential property to pay for all or a portion of the incremental capital costs required to provide specific public services. In 2006, the Florida legislature passed Senate Bill 1194, also known as the Florida Impact Fee Act. The Florida Impact Fee act recognizes that Impact Fees are "...an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. Further, the Florida Impact Fee Act does not expressly identify, by either allowing or disallowing, the use of Impact Fees for any particular public service or type of facility. As such, the provision of any local government public service or facility requiring capital costs that can be clearly and directly linked to new development is eligible to be funded with Impact Fees.

Consistent with the Florida Impact Fee Act, Impact Fees for specific public services are generally regarded as a regulatory function of local government as a condition for land development to protect the health, safety, and welfare of the community. Unlike general taxes, an Impact Fee is not established for the primary purpose of generating revenue. In addition, Impact Fees must be based on a proportional need of the capital costs for new public facilities generated by new development and expenditures of Impact Fees must convey a proportional benefit to the fee payer.

### **1.2 Methodology**

There are two generally accepted approaches in methodology for the calculation of an Impact Fee that is proportional to the cost of capital required to deliver public services to new development. These methods include 1) a demand or consumption approach and 2) an asset replacement approach. The main difference between the two methods is a matter of public policy looking forward versus historical implementation and execution.

The demand or consumption approach basically attributes the need for capital costs based on new demand for public services to fully fund the burden placed on local government by new development. This approach links new development with required units of capital using a defined metric of demand. For example, population, vehicle trips, water consumption, or an index such as an equivalent residential unit ("ERU"), or some form of quantifiable demand. In the case of Park and Recreation services, population or residents is the generally accepted approach – i.e. the demand component is measured in terms of population per residential unit. Park and Recreation Impact Fees using this approach would therefore be calculated based on the needed capital costs to provide Park and Recreation services, usually expressed as a level of service ("LOS"), for each new resident or population, converted to a new residential unit rate based on persons per unit. This approach is considered forward looking because it is based on the full estimated future capital cost to serve a unit of demand (resident or population).

The asset replacement approach is similar except for the measure of capital costs. This approach also attributes capital costs on a per resident basis, however, the capital cost of Park and Recreation services is fixed to the current provision of existing park and recreation land, facilities, and equipment, whatever they may be at the time. This existing capital cost is converted to a rate per person using existing population. This approach skips the step of defining what service should be (i.e. LOS) and assumes the existing rate of capital per unit of population represents an adequate delivery of public services. It is important to note that if the needed capital costs based on a LOS in the demand or consumption approach is equivalent to

the actual implementation of park and recreation services, the two methods would produce nearly identical calculations of Park and Recreation Impact Fees per type of development.

Neither approach or method is always ideal on a standalone basis, since each evaluates needed capital costs in a way that is unique to each local government. From a service planning and delivery perspective, the demand or consumption approach is preferred because it generally provides for the full capital requirements to meet the demand of new development, regardless of any policy decision to only fund a portion of capital costs with Impact Fees. At minimum, it establishes the expected capital cost to fully fund the burden placed on local government by new development. In contrast, if there are significant deficiencies in existing Park and Recreation land and capital facilities, the asset approach guarantees the calculation of an Impact Fee that will produce a source of funding that is insufficient to meet new demand, absent funding from other sources.

There is a perception from an equity perspective that the asset approach is preferred because of the potential for existing deficiencies in capital facilities. In general, Impact Fees can be based on a higher LOS than existing at the time adoption, subject to certain restrictions that ensure new development would not be paying twice for the same capital facilities. This condition arises because new development is also likely contributing to other general revenue sources that would be used in the future to remedy the existing deficiency. Thus, the asset approach is considered conservative because it reduces that likelihood of differences in LOS delivery between existing and new residents and the complications of ensuring that new development is not inequitably burdened by paying twice for the same capital facilities. However, this argument generates a circular reference that is self-fulfilling. In other words, if Impact fees were adopted to fully fund capital needs, there would not be a need to allocate general revenues to remedy deficiencies. In addition, using general revenues that new development is likely generating to fund existing deficiencies is not a clear indication of paying twice for the same capital facilities.

Because of the conditions, existing and future, that are unique to each local government, the analysis in this Report uses both approaches to inform staff of the range of potential Park and Recreation Impact Fees required to meet future demand. It is also important to note that although this analysis establishes a technically calculated fee, the Nassau County ("County") Board of County Commission has the public policy option of adopting a Park and Recreation Impact Fee at a reduced level.

### **1.3 Nexus Findings**

The purpose of the Nassau County Park and Recreation Impact Fee is to fund the capital cost of providing for land acquisition and constructing and installing park and recreation facilities required to serve future new residents within the County's service area. As such, the Nassau County Park and Recreation Impact Fee calculated within this Report is presumed to only be used to fund capital costs required to serve future new residents.

New residential development in the form of new housing units constructed in the County's service area will generate the capacity to support new households and new residents, each requiring incremental land and park and recreation facilities. Using resident population as the common denominator by different types of residential development (i.e. single-family, multi family, mobile home), the analysis contained in this Report meets the following rational nexus requirements:

1. There is a reasonable relationship between the demand and need for incremental Park and Recreation land and facilities and the type of development;
2. There is a reasonable relationship between the use and expenditure of the Park and Recreation Impact fee and the type of development; and

3. There is a reasonable relationship between the amount of the Park and Recreation Impact fee and the type of development.

This report has been prepared to support legal compliance with existing case law and statutory requirements. The Report also documents the components of the methodology, service area, levels of service, planning requirements, land and facility costs, credits, and demand – all of which demonstrates the rational nexus between the need, use, and amount of the Park and Recreation Impact Fee and new residential development.

## 1.4 Levels of Service and Facility Planning

Based on the Nassau County 2030 Comprehensive Plan ("Comp Plan") (Policy ROS.01.03), Park and Recreation facilities included in this analysis have been classified into two main categories:

1. Community Parks – a park, which is designed to serve the recreation needs of several communities in the unincorporated areas of the County generally within a 1 to 5-mile service radius. These parks may include restrooms, onsite parking, large landscaped areas, community centers, lighted sports fields, athletic complexes, large swimming pools, and other specialized recreational facilities. These parks are generally at least 10 acres in size.
2. Regional Parks – either water-based recreation sites or a large, resource-based park of at least 30 acres or more in size and intended to serve residents of the entire unincorporated area, as well as residents of other municipalities. These parks contain recreation uses, such as water-based recreation, beach access sites, boating facilities, camping, fishing, trails, and nature study, but may also provide specialized recreational facilities, such as a sports complex.

A category of Neighborhood Parks is also identified in the Comp Plan, representing smaller (less than 10 acre) facilities utilized in a highly localized manner with a service radius of one-half mile. These facilities are not included in this analysis since the goal of the County is to provide Neighborhood Parks as part of the development process. For example, in 2007 Nassau County began a partnership with the owner of 24,000 acres of timberland located in eastern Nassau County to master plan the development of the land. The result of this partnership is the East Nassau Community Planning Area ("ENCPA"), a State-approved Sector Plan adopted in 2011. The ENCPA policies require the inclusion of neighborhood parks, plazas and playfields. At build out, these facilities are anticipated to exceed the projected demand created by the DSAP development program and assist significantly in addressing the County's overall deficiency in recreation and open space acreage.

The Comp Plan (Policy ROS.01.04), provides the main LOS requirements for the acquisition of land for Community and Regional Parks to meet the service requirements of new development (see **Table 1**).

**Table 1 – Land LOS Requirements**

Facility Type	Service Radius	Minimum Size (acres)	Area (acres) per 1,000 Population	Minimum Population Served
Community Parks	1 – 5 miles	10.0	3.35	2,985
Regional Parks	County-wide	30.0	10.00	3,000

Source: Nassau County 2030 Comprehensive Plan

The Comp Plan also provides specific LOS targets for beach access and boat facilities, however, for this analysis, these categories are considered incidental components of Regional Parks. The Comp Plan (Policy ROS.01.07) also identifies Park and Recreation facilities to be used for planning guidelines for the purpose of improving County recreation facilities (see **Table 2**).

**Table 2 – Park and Recreation Facility Guidelines**

Facility Type	Minimum Population Served
Baseball/Softball Field	2,500
Basketball Court	5,000
Football/Soccer Field	6,000
Equipped play area	10,000
Exercise/Parcours Trails	15,000
Aquatic Center	25,000
Tennis Court	5,000

Source: Nassau County 2030 Comprehensive Plan

These guidelines represent the mix of Park and Recreation facilities considered required components of both Community and Regional Parks.

## 1.5 Population Service Area and Benefit Districts

The geographic service area used in this analysis includes all unincorporated areas of Nassau County plus several municipal areas, excluding Fernandina Beach. In 2017, the estimated population of this service area was 69,800, reflecting a population rate of 2.19 persons per household (PPH) or per occupied unit (see **Table 3**).

**Table 3 – 2017 Housing Occupancy Rates**

Residential Types	Fernandina Beach	Balance of County	Nassau County
Population	12,920	69,800	82,720
Occupied Housing Units	8,550	31,890	40,440
Persons per Unit (PPH)	1.53	2.19	2.08

Source: US Census; 2017 1-year and 5-year American Community Survey (ACS); GAI Estimates

This analysis uses population as the common denominator by different types of residential development to reflect the reasonable relationship between need, use, and amount of Park and Recreation Impact Fee (see **Table 4**).

**Table 4 – 2017 Housing Occupancy Rates (PPH)**

<b>Residential Types</b>	<b>Fernandina Beach</b>	<b>Balance of County</b>	<b>Nassau County</b>
Single-family	1.76	2.39	2.25
Duplex/Quad	0.91	1.73	1.33
Multi Family	0.58	0.66	0.64
Mobile Home	-	2.48	2.48
<b>TOTAL</b>	<b>1.53</b>	<b>2.19</b>	<b>2.08</b>

Source: US Census; 2017 1-year and 5-year American Community Survey (ACS); GAI Estimates

Based on the current occupancy characteristics of existing household types, the variation in average PPH is utilized to reflect the different relationships among types of development. For the purpose of this analysis, these current relationships are presumed to also delineate future household occupancy for each type of development.

Nassau County also plans and implements the different types of Park and Recreation facilities based on a distinction of benefit. Regional parks are planned and implemented on a county-wide basis and therefore reflect a benefit to the entire service area. Community Parks are planned and implemented based on four (4) benefit districts that correspond to Census tracts. The most important aspect of the benefit districts is the linkage between need (demand) and expenditure (use) of the Impact Fee as required by the Florida Impact Fee Act. While it is possible to calculate a different fee for each benefit district using the asset approach, it is not necessary to reflect a fair and equitable fee structure. Any variances in calculated fees using the asset approach are simply an artifact of past spending and existing capacity or deficiency in services. They do not reflect the required capital costs to meet the needs of new development in the future. Therefore, this analysis considers Park and Recreation services as a bundle with the presumption that Nassau County will plan and implement based on benefit districts.

## **2.0 PROGRAM COSTS**

### **2.1 Cost Components**

The total cost required to provide adequate park and recreation facilities should be identified between the cost (price) of purchasing land or an easement for various types of park and recreation concepts ("Land Costs") and the costs (prices) of constructing or installing vertical and horizontal facilities and park and recreation equipment ("Facility Costs"). This analysis estimates the two distinct cost components based on 1) the current provision of existing park and recreation land, facilities, and equipment, whatever they may be at the time of this analysis, and 2) the provision of future park and recreation land, facilities, and equipment, using LOS standards. In both cases, the purpose of the analyses described in this section is to estimate reasonable unit rates for Land Costs and Facility Costs required to provide various types of Park and Recreation concepts.

### **2.2 Land Cost (Price)**

In either the current or the future perspective, the cost (price) of land to support the various types of park and recreation concepts described in this analysis is generally the most challenging to estimate. Land

costs as a component of an Impact Fee calculation should, at minimum, represent a current Fair Market Value or the current price the County would expect to pay in a competitive market.

Property values maintained by the County Property Appraiser may be a reasonable estimate of current Fair Market Value. When indicating an opinion of Just Value for real property, as required under s. 4, Art. VII of the State Constitution, a County Property Appraiser should take into consideration the following factors (Fla. Stat. §193.011):

- ▶ *The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length (i.e. Fair Market Value);*
- ▶ The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law;
- ▶ The location of said property;
- ▶ The quantity or size of said property;
- ▶ The cost of said property and the present replacement value of any improvements thereon;
- ▶ The condition of said property;
- ▶ The income from said property; and
- ▶ The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements.

Each County Property Appraiser's office is generally staffed with individuals qualified and experienced with business valuation, real property valuation, or tangible property valuation, with supervision by someone with an appraisal license or certification. While Florida Law is consistent with the professional standards that govern appraisal licenses or credentials, the consideration of the factors listed above are at the discretion of individual County Property Appraisers.

While the general intent of Just Value is to represent a Fair Market Value, the process of appraisal for property tax purposes tends to understate observed transaction prices in a competitive market. The County identified 32 parcels dedicated or in-service for Park and Recreation land, making up slightly more than 466 acres (see **Appendix A**). Using the 2018 preliminary property tax roll, the total Just Value for this list of parcels is \$15,725,320.

This analysis also included a multivariate regression model using the list of 32 parcels that included an estimation of transaction prices (market values) using the following variables:

1. Date of acquisition;
2. Acquisition price;

3. Number of acres;
4. Number of months from current dates (time value); and
5. Market adjustment factor (waterfront, etc).

Using results of the regression model, the original acquisition price for each parcel was estimated as a current 2018 market value (see **Appendix B**).

**Table 5 – Land Cost based on Existing Assets (Inventory)**

Parcel Size (acres)	Acres	2018 Market Value Estimate	Market Value per Acre
Less than 1	2.8	\$ 4,819,000	\$ 1,721,071
1 to 4.99	40.9	7,293,000	178,444
5 to 9.99	28.9	2,338,000	80,816
10 to 19.99	44.0	2,363,000	53,753
20 ore more	349.7	6,396,000	18,288
<b>TOTAL</b>	<b>466.3</b>	<b>\$ 23,209,000</b>	<b>\$ 49,770</b>
Service Population		69,800	
<b>COST PER CAPITA</b>		<b>\$ 332.51</b>	

Source: GAI Estimates

This approach for estimating a current transaction price (market value) using the existing inventory results in a total value of \$23,209,00 or an average of slightly less than \$50,000 per acre (see **Table 5**). Given an existing service population of 69,800, this estimated market value of existing land inventory represents a cost (price) per capita of \$332.51.

The regression model was also used to estimate a general land price (market value) for unspecified land of a specific size (acres). For the purpose of this analysis, the minimum acres for Community and Regional Parks as specified in the Comp Plan were used to estimate total land cost (see **Table 6**).

**Table 6 – Land Cost based on LOS**

Facility Type	Minimum Size (acres)	Total Cost (Price)	Land Cost per Acre	Minimum Population Served	Cost per Capita
Community Parks	10.0	\$ 683,300	\$ 68,330	2,985	\$ 228.91
Regional Parks	30.0	788,200	26,270	3,000	262.73
<b>TOTAL</b>		<b>\$ 1,471,500</b>	<b>\$ 36,788</b>		<b>\$ 491.64</b>

Source: GAI Estimates



Given LOS standards for minimum size (acres) and service population for Community and Regional Parks, the sample of Park and Recreation land transactions for the County results in an estimated land cost of \$491.64 per capita.

## 2.3 Capital Facility Costs

The methodology selected for use in the estimation of capital facility cost is reproduction cost new or replacement cost new ("RCN"). These methods are commonly utilized in the determination of value of public facilities and systems. The reproduction cost of Park and Recreation property in place and in-service is determined by calculating inflation adjusted original.

There is a difference between the reproduction cost and the replacement cost of public assets. The reproduction cost is a duplication of exactly the same facilities with inherent costs at the time of construction. In contrast, the replacement cost is the provision of facilities that would be available today with their improved efficiencies and more effective cost, if any, utilizing commercially available materials, equipment, etc. completed as one single project and obtaining the economy of scale thereof. As a result, the reproduction cost approach can include excess capital and generally reflects maximum costs.

For the reproduction cost analysis, original asset costs and average service life ("ASL") of each asset was provided by the County (see Appendix C). Construction soft costs and other indirect costs are included in the original cost basis.

**Table 7 – Park and Recreation Asset Costs (Inventory)**

Asset Category	Original Cost	% Depreciated	RCN
Buildings	\$ 2,610,273	35.2%	\$ 4,202,427
Park Improvements	6,890,903	39.5%	9,767,404
Sports Lighting	497,154	36.0%	639,579
Walkovers	178,220	34.3%	214,054
Special Features	360,183	28.2%	396,655
Other Improvements	2,745,306	7.8%	3,091,084
<b>TOTAL CAPITAL</b>	<b>\$ 13,282,038</b>	<b>31.6%</b>	<b>\$ 18,311,202</b>
Service Population			69,800
<b>COST PER CAPITA</b>			<b>\$ 262.34</b>

Source: Nassau County 2030 Comprehensive Plan

The original cost of Park and Recreation assets provided by the County totals \$13,282,038, with approximately 31.6% system depreciation (see **Table 7**). Appreciation of original cost to 2018 results in an estimated RCN of \$18,311,202. Given a service population of 69,800, capital facility cost per capita of existing inventory is \$262.34.

Given the list of Park and Recreation facility components provided in the Comp Plan, an estimate of facility capital costs using LOS is similar to a replacement cost approach. Each park facility is identified on a unit basis, current unit costs are estimated, and an indirect cost component is added to reflect a total cost of capital. For this analysis, unit cost rates for each facility type from a separate GAI report were

derived using a minimum and maximum cost estimate (see **Table 8**). The variation in cost estimates is generally a function of providing a basic facility in contrast to a facility with additional options or features.

**Table 8 – Park and Recreation Facility LOS Costs**

Facility Type	Minimum	Maximum	Average	Minimum Population Served	Cost per Capita
Baseball/Softball Field	\$ 215,993	\$ 736,466	\$ 476,230	2,500	\$ 190.49
Basketball Court <sup>(1)</sup>	51,864	130,614	91,239	5,000	18.25
Football/Soccer Field	45,784	202,938	124,361	6,000	20.73
Equipped play area	306,175	338,935	322,555	10,000	32.26
Exercise/Parcours Trails	133,456	387,750	260,603	15,000	17.37
Aquatic Center	4,004,961	4,004,961	4,004,961	25,000	160.20
Tennis Court <sup>(1)</sup>	60,070	161,127	110,599	5,000	22.12
<b>TOTAL CAPITAL</b>	<b>\$ 4,818,303</b>	<b>\$ 5,962,791</b>	<b>\$ 5,390,548</b>		<b>\$ 461.42</b>
Indirect Costs @ 12%	578,196	715,535	646,866		55.37
<b>TOTAL COST</b>	<b>\$ 5,396,499</b>	<b>\$ 6,678,326</b>	<b>\$ 6,037,414</b>		<b>\$ 516.79</b>

Source: GAI estimates; Notes: (1) Based on one unit. Cost estimates were derived based on two units.

The indirect cost components included in this analysis are legal costs; insurance costs and other related insurance items; licenses, permits, and fees; technical services; and overhead costs. These costs are presented as a percentage of the asset costs and are customary and typical for a replacement cost approach. Total indirect cost for the described assets are calculated at 12%. Based on the service population for each facility, estimated facility capital costs per capita is \$516.79.

## 2.4 Calculated Park and Recreation Impact Fee

**Table 9** provides a summary of combined land and facility Impact Fee calculations using a consumption (demand) approach and an asset replacement approach.

**Table 9 – Combined Park and Recreation Impact Fee**

Cost Component	LOS	Asset	Discounted LOS
Land	\$ 491.64	\$ 332.51	32%
Capital Facilities	516.79	262.34	49%
<b>TOTAL</b>	<b>\$ 1,008.43</b>	<b>\$ 594.85</b>	<b>41%</b>

Source: GAI estimates

Results of this analysis imply a Park and Recreation Impact Fee in the sum of \$1,008.43 per capita using an LOS approach. Based on existing inventory of assets, this analysis results in an Impact Fee in the sum of \$594.85 per capita. As discussed earlier in this analysis, the LOS approach is based on the full estimated

future capital cost to serve a unit of demand (resident or population). The asset approach suggests an existing deficiency in land and facilities given the existing service population.

**Table 10 – Combined Impact Fee by Development Type**

Development Type	PPH	LOS	Asset
Single-family	2.39	\$ 2,414.27	\$ 1,424.12
Duplex/Quad	1.73	1,742.83	1,028.06
Multi Family	0.66	665.89	392.79
Mobile Home	2.48	2,499.15	1,474.19

Source: GAI Estimates

Applying calculated per capital Park and Impact Fee rate to the different type of residential development results in calculated Impact Fees that would be applied to new development matching those development types (see **Table 10**).

### 3.0 IMPACT FEE COMPARISONS

Table 11 provides a summary of calculated Impact Fees from this analysis compared with current Nassau County Park and Recreation Impacts Fees.

**Table 11 – Current County Park Impact Fee Comparison (Tier 2)**

Impact Fee	Park and Recreation Impact Fee			
	Single Family	Duplex/ Quad	Multi Family	Mobile Home
Nassau County – Current	\$ 624.00	N/A	\$ 562.00	\$ 624.00
Nassau County – LOS	2,414.27	1,742.83	665.89	2,499.15
Variance	253%	N/A	8%	266%
Nassau County – Asset	1,424.12	1,028.06	392.79	1,474.19
Variance	126%	N/A	-31%	134%

In addition, a comparison of Park and Recreation Impact Fees is provided for other counties in Florida in **Tables 12-14**. For purposes of benchmarking, counties with Park and Recreation Park Impact Fees were grouped into the following tiers:

- ▶ Tier 1 – gross density of 500 or more person per square mile,
- ▶ Tier 2 – gross density of 100 or more and less than 500 persons per square mile, and
- ▶ Tier 3 – gross density of less than 100 persons per square mile.

Density generally has a significant impact on relative revenues and expenditures for public services. Therefore, these groupings provide a more appropriate comparison of individual counties.

**Table 12 – Current County Park Impact Fee Comparison (Tier 1)**

County <sup>(1)</sup>	Area (mi <sup>2</sup> )	2017 Population	Density <sup>(2)</sup>	Impact Fee Rates		
				Single Family	Multi Family	Mobile Home
Broward County <sup>(3)</sup>	1,210	1,940,000	1,603	\$ 499.00	\$ 357.00	\$ 508.00
Orange County	903	1,350,000	1,495	1,544.00	1,044.00	1,150.00
Miami-Dade County <sup>(4)</sup>	1,898	2,750,000	1,449	4,020.57	2,360.11	4,020.57
Hillsborough County <sup>(3)(4)</sup>	1,020	1,410,000	1,382	421.60	443.82	461.78
Lee County	942	740,000	786	1,535.00	1,162.00	1,535.00
Sarasota County <sup>(3)</sup>	556	420,000	755	2,865.00	2,204.00	1,880.00
Palm Beach County <sup>(3)</sup>	1,970	1,470,000	746	859.83	859.83	859.83
Pasco County	747	530,000	710	891.82	627.00	627.00
St. Lucie County	572	315,000	551	1,643.00	1,466.00	1,076.00
Manatee County <sup>(3)</sup>	743	390,000	525	1,621.00	1,621.00	1,621.00
<b>AVERAGE</b>				<b>1,590.08</b>	<b>1,214.48</b>	<b>1,373.92</b>

Notes: (1) Tier 1 Counties with no park Impact fee include: Brevard, Duval, and Seminole. (2) Gross density measured as population per square mile. (3) Single-family unit equivalent to 2,500 square feet and 3 bedrooms. (4) Highest rate for multiple impact fee districts.  
Sources: Census; GAI

Only three, or less than 25% of Tier 1 counties do not have a Park and Recreation Impact Fee. Average Impact Fees for Single-family, Multi Family, and Mobile home development are \$1,590.08, \$1,214.48, and \$1,373.92, respectively.

**Table 13 – Current County Park Impact Fee Comparison (Tier 2)**

County <sup>(1)</sup>	Area (mi <sup>2</sup> )	2017 Population	Density <sup>(2)</sup>	Impact Fee Rates		
				Single Family	Multi Family	Mobile Home
Volusia County	1,101	540,000	490	608.14	608.14	608.14
St. Johns County <sup>(3)</sup>	601	245,000	408	1,346.00	1,346.00	1,346.00
Hernando County	473	190,000	402	411.00	311.00	411.00
Polk County	1,798	690,000	384	178.00	126.00	134.00
Lake County	938	350,000	373	222.00	171.00	177.00
Alachua County <sup>(3)</sup>	875	270,000	309	315.00	315.00	315.00
Indian River County <sup>(3)</sup>	503	155,000	308	1,493.00	767.00	749.00
Martin County <sup>(3)</sup>	544	160,000	294	2,699.40	2,699.40	2,699.40
Charlotte County	680	180,000	265	526.00	279.00	284.00
Osceola County	1,328	350,000	264	923.73	678.97	677.39
Citrus County	582	145,000	249	675.00	479.00	675.00
Bay County	759	180,000	237	329.87	261.04	336.36
Flagler County	486	110,000	226	268.45	268.45	269.45
Collier County	1,998	375,000	188	3,628.15	1,685.44	2,861.57
Nassau County <sup>(4)</sup>	649	85,000	131	624.00	562.00	624.00
Highlands County <sup>(3)</sup>	1,017	105,000	103	757.10	524.92	430.71
<b>AVERAGE</b>				<b>937.80</b>	<b>692.65</b>	<b>787.38</b>

Notes: (1) Tier 2 Counties with no park Impact fee include: Escambia, Leon, Sumter, Marion, Okaloosa, Putnam, and Santa Rosa. (2) Gross density measured as population per square mile. (3) Single-family unit equivalent to 2,500 square feet and 3 bedrooms. (4) Highest rate for multiple impact fee districts.

Sources: Census; GAI

Slightly more counties are not included in Tier 2 with 7 or 30% that do not have a Park and Recreation Impact Fee. Average Impact Fees for Single-family, Multi Family, and Mobile home development are \$937.80, \$692.65, and \$787.38, respectively.

**Table 14 – Current County Park Impact Fee Comparison (Tier 3)**

County <sup>(1)</sup>	Area (mi <sup>2</sup> )	2017 Population	Density <sup>(2)</sup>	Impact Fee Rates		
				Single Family	Multi Family	Mobile Home
Monroe County	983	77,000	78	340.00	340.00	340.00
Wakulla County	606	32,000	53	329.18	287.24	325.37
Levy County	1,118	40,500	36	150.21	123.73	158.21
Dixie County	705	17,000	24	250.00	176.46	250.00
Glades County	806	14,000	17	390.85	363.12	414.02
<b>AVERAGE</b>				<b>292.05</b>	<b>258.11</b>	<b>297.52</b>

Notes: (1) Tier 3 Counties with no park Impact fee include: Baker, Bradford, Columbia, DeSoto, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hardee, Hendry, Jackson, Jefferson, Lafayette, Liberty, Madison, Okechobee, Suwanee, Taylor, Union, and Washington. (2) Gross density measured as population per square mile. (3) Single-family unit equivalent to 2,500 square feet and 3 bedrooms. (4) Highest rate for multiple impact fee districts.

Sources: Census; GAI

Significantly more counties are not included in Tier 3 with 21 or 81% that do not have a Park and Recreation Impact Fee. Average Impact Fees for Single-family, Multi Family, and Mobile home development are \$292.05, \$258.11, and \$297.52, respectively.