

KARL N. FLAGG
MAYOR - COMMISSIONER

MARY LAWSON BROWN
VICE MAYOR - COMMISSIONER

ALEGRA KITCHENS
COMMISSIONER

VERNON MYERS
COMMISSIONER

JAMES NORWOOD, JR.
COMMISSIONER



Regular meeting 2nd and 4th Thursdays each month at 6:00 p.m.

ELWIN C. "WOODY" BOYNTON, JR.
CITY MANAGER

BETSY JORDAN DRIGGERS
CITY CLERK

RUBY M. WILLIAMS
FINANCE DIRECTOR

GARY S. GETCHELL
CHIEF OF POLICE

MICHAEL LAMBERT
CHIEF FIRE DEPT.

DONALD E. HOLMES
CITY ATTORNEY

AGENDA

PALATKA CITY COMMISSION IMPACT FEE OPTIONS WORKSHOP

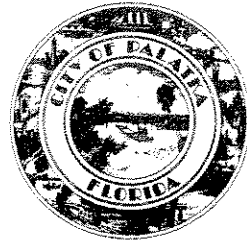
Tuesday, September 30, 2008; 4:00 P.M.
Price-Martin Community Center
220 N. 11th Street, Palatka

1. **CALL TO ORDER**
 - A. Invocation
 - B. Pledge Of Allegiance
 - C. Roll Call
2. **WELCOME & INTRODUCTIONS** – Mayor Karl N. Flagg
3. **IMPACT FEE OPTIONS** – Jim Lee, Planning Director
(see attachment)
4. **GENERAL DISCUSSION**
5. **PUBLIC COMMENT**
6. **ADJOURN**

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS WORKSHOP MEETING SHOULD CONTACT THE CITY CLERK'S OFFICE AT 329-0100 AT LEAST 24 HOURS IN ADVANCE TO REQUEST ACCOMMODATIONS.



City of Palatka
Building & Zoning
201 N. 2nd Street
Palatka, Florida 32177
386-329-0103 • Fax 386-329-0172



DATE: September 26, 2008
TO: Woody Boynton, City Manager
FROM: Jim Lee, Planning Director
SUBJECT: Discussion points for the City Commission Impact Fee Workshop on September 30, 2008, at 4:00pm at the Price Martin Center

1. Impact Fees

Impact fees are fees charged by the City of Palatka and the Putnam County School Board at time of permit issuance for developments creating new growth in the City. Impact fees will pay a portion of the impact of the new growth on a variety of public services. Impact fees are collected for roads, police, fire, parks, sewer, water and schools. Impact fees can only be spent on capital items. For example, road impact fees can be spent on expansion of existing roads; police impact fees can be spent for purchase of additional vehicles/equipment for the Police Department. Impact fees **cannot** be spent on paying salaries.

Impact fees are one source of funds that can pay for capital costs associated with new growth. Other sources are property taxes, sales tax, franchise fees, utility taxes, grants, forfeiture funds, and other State and Federal funds.

2. Issue.

After April 1, 2008, the City implemented a new Impact Fee Ordinance that includes new fees for roads and parks. This ordinance also requires significant increases to existing police, fire, sewer, and water impact fees. Impact fees are now applicable to a change of use in an existing building and if there are additional impacts on the public infrastructure. This has particular impact on the redevelopment efforts in existing downtown buildings.

Also, there has been considerable "sticker shock" as it relates to impact fees by developers considering constructing new buildings along Highway 19. Given the current economic climate, the amount of these impact fees could have a negative impact on the fostering of new business opportunities throughout the City.

For the purposes of this discussion, the amount of school impact fees has been determined countywide by the Putnam County School Board, and implemented by the Board of County Commissioners through an ordinance and interlocal agreement with

all the municipalities in the County. School impact fees have been collected throughout the County since March 1, 2007, and are only collected for new residential development.

Staff is also recommending that the collection rate of sewer and water impact fees remain at the existing rate. A discussion with Ruby Williams, Finance Director, indicates that these fees are tied to the City's bond covenant and the ability of the City to borrow money.

3. Other jurisdictions with impact fees.

Atlantic Beach, Baldwin, Bunnell, Crescent City, DeBary, Daytona, Daytona Beach Shores, Deland, Deltona, Edgewater, Eustis (water and sewer only), Fernandina Beach, Holly Hill, Green Cove Springs, Keystone Heights, Lake City (water and sewer only), Lake Helen, Melbourne, Mount Dora, Oak Hill, Orange City, Orange Park, Ormond Beach, Jacksonville, Palm Coast, Pierson, Ponce Inlet, Port Orange, St. Augustine, St. Augustine Beach, and South Daytona. Alachua County, Baker County, Clay County, Flagler County, Nassau County, Putnam County, St Johns County and Volusia County. Attached is a copy of a comparison of impact fees for northeastern Florida completed by Flagler County in January 2008.

4. Three hypothetical examples of impact fees required under the new ordinance for a change of use in the downtown (Prior to the new ordinance a change of use was not reviewed for impact fees).

- A. Retail use is proposed for an existing 7,500 square foot (sf) building that has been vacant for 8 years. The ordinance allows an impact fee credit to be given for a prior use in the building going back 7 years. Total impact fees of \$50,428 (police, fire, roads, and 3 additional plumbing fixtures). Same building with a retail use in the building within the last 7 years. No impact fees, unless additional plumbing fixtures are required.
- B. Retail use is proposed for the first floor of an existing building with 4,000 sf. The first floor has been used for retail use within the last 7 years. No impact fees required for the new use on the first floor. On the second floor, one apartment is proposed. No use on the second floor for the last 7 years. Impact fee for the apartment is \$6,876.60 (school, parks, fire, police, roads, sewer and water.)
- C. Retail and restaurant use proposed for 10,000 sf second floor of an existing building (5,000 sf retail and 5,000 sf restaurant). There has been a storage use on the second floor within the last 7 years. Impact fees for both uses would total \$46,253 (roads, police, fire, and 13 plumbing fixtures). This reflects a credit of \$11,720 for the storage use.

5. Comparison of potential impact fees required under the old and new ordinance for new construction.

Single Family Residential

Impact Fee Type	Old Ordinance	New Ordinance	Putnam County
Police	\$32	\$616	\$70 (EMS)
Fire	\$122	\$729	\$88
Water	\$250	\$570	-----
Sewer	\$250	\$1690	-----
Parks	\$0	\$1270	\$227
Roads	\$0	\$1432	\$2290
School	\$4347	\$4347	\$4347
Total	\$5001	\$10,654	\$7022

Retail Paint Store, 10,000 sf, 8 Plumbing Fixtures

Impact Fee Type	Old Ordinance	New Ordinance	Putnam County
Police	\$1290	\$5300	\$1500 (EMS)
Fire	\$1170	\$8100	\$12000
Water	\$240	\$456	-----
Sewer	\$240	\$1352	-----
Parks	\$0	\$0	\$0
Roads	\$0	\$56,780	\$12,800
School	\$0	\$0	\$0
Total	\$2940	\$71,988	\$15,500

Motel, 30,000 sf, 80 rooms, 255 Plumbing Fixtures

Impact Fee Type	Old Ordinance	New Ordinance	Putnam County
Police	\$3870	\$45,900	\$4500 (EMS)
Fire	\$3510	\$24,300	\$3600
Water	\$6750	\$14,535	-----
Sewer	\$6750	\$43,095	-----
Parks	\$0	\$0	\$0
Roads	\$0	\$97,760	\$146,160
School	\$0	\$0	\$0
Total	\$20,880	\$225,590	\$154,260

6. Impact fee collections for the last three fiscal years.

Fiscal Year	Amount Collected	# of Permits
2005-2006	\$85,607.37	50
2006-2007	\$56,394.68	39
4/1/08-9/18/08	\$40,739.40	14

7. Considerations for discussion.

- A. Suspend the collection of impact fees for a specific period of time throughout the City.
- B. Suspend the collection of impact fees permanently throughout the City.
- C. Reduce the amount of each impact fee collected. At the present time we are collecting 100% of the calculated cost of each impact fee. All impact fees (excluding schools) could be reduced the same percentage, or each impact fee could be different.
- D. Exclude the Downtown Tax Increment Finance District from the City generated impact fees (excluding sewer and water) for economic development reasons.
- E. The City could designate specific economic development criteria in a revised ordinance for site-specific reductions of impact fees. Criteria could include number of new employees generated, salary levels, type of business, and number of years to be in business.
- F. Impact fee payment plan. Impact fees could be paid over a period of time rather than at permit issuance.
- G. Combination of the above.

8. Staff Recommendation.

Within the Downtown Tax Increment District (TIF)

- A. For an 18-month period of time suspend the collection of the police, parks, fire, and road impact fees.
- B. Because sewer and water impact fees are connected with the ability of the City to borrow money, continue the same level of collection for these fees.
- C. For residential development, continue the same rate of collection for school impact fees.

Within the remainder of the City

- A. For an 18-month period of time reduce the collection rate to 50% for police, parks, and fire impact fees.
- B. For an 18-month period of time reduce the collection rate to 25% for roads.
- C. Because sewer and water impact fees are connected with the ability of the City to borrow money, continue the same level of collection for these fees.
- D. For residential development, continue the same rate of collection for school impact fees.

9. Administrative direction

- A. Refund the differences between the old and the new ordinance for permits issued between April 1, 2008, and the present.
- B. To minimize the potential of future litigation, hire the original consultant to prepare the amended ordinance.

NOTES:

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sf lot at 4 du/ac, value of \$200K)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Alachua	Alachua County	09/12/06	\$ 3,984.00	\$ 2,508.00	\$ 2,104.00	\$ 461.00	\$ 1,015.00		\$ 252.00		\$ 152.00				
Baker	Baker County	10/31/05	\$ 3,000.00	\$ 1,500.00										\$ 1,500.00	1500 (trans)
Clay	Clay County (Mobile H)	04/23/07	\$ 5,979.00											\$ 5,979.00	
Clay	Clay County (Home)	04/23/07	\$ 7,034.00											\$ 7,034.00	
Clay	Orange Park	10/12/05	\$ 7,034.00	\$ 7,034.00										\$ 7,034.00	
Duval	Atlantic Beach	?	\$ 1,250.00	\$ 1,250.00									\$ 1,250.00		
Duval	Baldwin	?	\$ 1,035.00	\$ 1,035.00									\$ 1,035.00		
Duval	Jacksonville		\$ -	\$ -											
Flagler	Beverly Beach	?	\$ 5,306.55	\$ 5,306.55	\$ 1,438.10				\$ 268.45					\$ 3,600.00	
Flagler	Bunnell	?	\$ 3,800.00	\$ -		\$ 1,900.00	\$ 1,900.00								1,438.10 (trans)
Flagler	Flagler Beach	10/08/07	\$ 9,196.16	\$ 5,306.55	\$ 1,438.10	\$ 1,745.41	\$ 2,144.20		\$ 268.45					\$ 3,600.00	
Flagler	Flagler County		\$ 5,306.55	\$ 5,306.55	\$ 1,438.10				\$ 268.45					\$ 3,600.00	
Flagler	Marineland		\$ 5,306.55	\$ 5,306.55	\$ 1,438.10				\$ 268.45					\$ 3,600.00	
Flagler	Palm Coast	10/01/06	\$ 678.26	\$ 678.26					\$ 517.96		\$ 160.30				
Nassau	Nassau County	02/12/04	\$ 6,210.36	\$ 6,210.36	\$ 1,429.51				\$ 552.50		\$ 121.01	\$ 149.85	\$ 231.49	\$ 3,726.00	
Putnam	Putnam County	03/01/07	\$ 4,662.50	\$ 4,662.50					\$ 227.16		\$ 88.34			\$ 4,347.00	70.46 (Em Svc)
St. Johns	St. Augustine Beach	10/01/07	\$ 9,818.00	\$ 9,818.00	\$ 3,915.00				\$ 795.00		\$ 529.00	\$ 199.00		\$ 3,981.00	\$ 399.00
St. Johns	St. Johns County	10/01/07	\$ 9,818.00	\$ 9,818.00	\$ 3,915.00				\$ 795.00		\$ 529.00	\$ 199.00		\$ 3,981.00	\$ 399.00
Volusia	Daytona Beach	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Daytona Beach Shores	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	DeBary	04/01/08	\$ 11,007.31	\$ 11,007.31	\$ 2,173.88						\$ 286.52			\$ 8,546.91	
Volusia	DeLand	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Deltona	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Edgewater	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Holly Hill	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Lake Helen	04/01/08	\$ 11,007.31	\$ 11,007.31	\$ 2,173.88						\$ 286.52			\$ 8,546.91	
Volusia	New Smyrna Beach	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Oak Hill	04/01/08	\$ 11,007.31	\$ 11,007.31	\$ 2,173.88						\$ 286.52			\$ 8,546.91	
Volusia	Orange City	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Ormond Beach	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Pierson	04/01/08	\$ 11,007.31	\$ 11,007.31	\$ 2,173.88						\$ 286.52			\$ 8,546.91	
Volusia	Ponce Inlet	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Port Orange	04/01/08	\$ 15,276.79	\$ 12,245.79	\$ 2,173.88	\$ 1,457.00	\$ 1,475.00	\$ 99.00	\$ 1,525.00					\$ 8,546.91	
Volusia	South Daytona	04/01/08	\$ 10,720.79	\$ 10,720.79	\$ 2,173.88									\$ 8,546.91	
Volusia	Volusia County	04/01/08	\$ 11,589.02	\$ 11,589.02	\$ 2,173.88				\$ 581.71		\$ 286.52			\$ 8,546.91	

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sf lot at 4 du/ac, value of \$200K)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Flagler	Beverly Beach	?	\$ 5,306.55	\$ 5,306.55	\$ 1,438.10	\$ 2,780.00	\$ 2,500.00		\$ 268.45					\$ 3,600.00	
Flagler	Bunnell	?	\$ 5,238.10	\$ 1,438.10	\$ 1,438.10	\$ 1,900.00	\$ 1,900.00								
Flagler	Flagler Beach	10/08/07	\$ 9,196.16	\$ 5,306.55	\$ 1,438.10	\$ 1,745.41	\$ 2,144.20		\$ 268.45					\$ 3,600.00	
Flagler	Flagler County		\$ 10,586.55	\$ 5,306.55	\$ 1,438.10	\$ 2,780.00	\$ 2,500.00		\$ 268.45					\$ 3,600.00	
Flagler	Marineland		\$ 5,306.55	\$ 5,306.55	\$ 1,438.10				\$ 268.45					\$ 3,600.00	
Flagler	Palm Coast	10/01/07	\$ 13,737.73	\$ 8,827.33	\$ 3,846.11	\$ 2,430.00	\$ 2,480.40		\$ 1,196.11		\$ 185.11			\$ 3,600.00	

Multi-Family Unit (2-BR, 1,000 sf, 12 du/ac, value of \$100K, 7-2" meters (2 irrigation) for 240 du complex)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Alachua	Alachua County	09/12/06	\$ 1,254.00	\$ 1,254.00	\$ 1,052.00				\$ 126.00		\$ 76.00				
Baker	Baker County	10/31/05	\$ 3,000.00	\$ 1,500.00										\$ 1,500.00	1,500 (trans)
Clay	Clay County	04/23/07	\$ 3,236.00	\$ -											
Clay	Orange Park	10/12/05	\$ 3,236.00	\$ 3,236.00										\$ 3,236.00	
Duval	Atlantic Beach	?	\$ 4,486.00	\$ 4,486.00									\$ 1,250.00	\$ 3,236.00	
Duval	Baldwin	?	\$ 1,035.00	\$ 1,035.00									\$ 1,035.00		
Duval	Jacksonville		\$ -	\$ -											
Flagler	Beverly Beach	?	\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Bunnell	?	\$ -	\$ -											
Flagler	Flagler Beach	10/08/07	\$ 9,196.16	\$ 5,306.55	\$ 1,438.10	\$ 1,745.41	\$ 2,144.20		\$ 268.45					\$ 3,600.00	
Flagler	Flagler County		\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Marineland		\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Palm Coast	10/01/06	\$ 678.26	\$ 678.26					\$ 517.96		\$ 160.30				
Nassau	Nassau County	02/12/04	\$ 5,480.89	\$ 5,480.89	\$ 875.33				\$ 430.50		\$ 108.17	\$ 133.95	\$ 206.94	\$ 3,726.00	
Putnam	Putnam County	03/01/07	\$ 2,403.96	\$ 2,403.96					\$ 186.96					\$ 2,217.00	
St. Johns	St. Augustine Beach	10/01/07	\$ -	\$ -											
St. Johns	St. Johns County	10/01/07	\$ -	\$ -											
Volusia	Daytona Beach	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Daytona Beach Shores	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	DeBary	04/01/08	\$ 9,938.39	\$ 9,938.39	\$ 1,104.96						\$ 286.52			\$ 8,546.91	
Volusia	DeLand	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Deltona	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Edgewater	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Holly Hill	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Lake Helen	04/01/08	\$ 9,938.39	\$ 9,938.39	\$ 1,104.96						\$ 286.52			\$ 8,546.91	
Volusia	New Smyrna Beach	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Oak Hill	04/01/08	\$ 9,938.39	\$ 9,938.39	\$ 1,104.96						\$ 286.52			\$ 8,546.91	
Volusia	Orange City	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Ormond Beach	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Pierson	04/01/08	\$ 9,938.39	\$ 9,938.39	\$ 1,104.96						\$ 286.52			\$ 8,546.91	
Volusia	Ponce Inlet	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Port Orange	04/01/08	\$ 14,120.87	\$ 11,089.87	\$ 1,104.96	\$ 1,457.00	\$ 1,475.00	\$ 99.00	\$ 1,438.00					\$ 8,546.91	
Volusia	South Daytona	04/01/08	\$ 9,651.87	\$ 9,651.87	\$ 1,104.96									\$ 8,546.91	
Volusia	Volusia County	04/01/08	\$ 10,520.10	\$ 10,520.10	\$ 1,104.96				\$ 581.71		\$ 286.52			\$ 8,546.91	

Multi-Family Unit (2-BR, 1,000 sf, 12 du/ac, value of \$100K, 7-2" meters (2 irrigation) for 240 du complex)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Flagler	Beverly Beach	?	\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Bunnell	?	\$ -	\$ -											
Flagler	Flagler Beach	10/08/07	\$ 9,196.16	\$ 5,306.55	\$ 1,438.10	\$ 1,745.41	\$ 2,144.20		\$ 268.45					\$ 3,600.00	
Flagler	Flagler County		\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Marineland		\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Palm Coast	10/01/07	\$ 8,517.97	\$ 3,607.57	\$ 2,226.35	\$2,430.00	\$2,480.40		\$ 1,196.11		\$ 185.11			3600*240	

Office (100,000 sf general office building, 0.25 FAR, 3" meter)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Alachua	Alachua County	09/12/06	\$ 189,700.00	\$ 189,700.00	\$ 182,100.00						\$ 7,600.00				
Baker	Baker County	10/31/05	\$ 150,000.00	\$ 150,000.00											
Clay	Clay County		\$ -	\$ -											
Clay	Orange Park		\$ -	\$ -											
Duval	Atlantic Beach		\$ 40,000.00	\$ 40,000.00									\$ 40,000.00		
Duval	Baldwin		\$ 40,000.00	\$ 40,000.00									\$ 40,000.00		
Duval	Jacksonville		\$ -	\$ -											
Flagler	Beverly Beach		\$ 150,000.00	\$ 150,000.00	\$ 150,000.00										
Flagler	Bunnell		\$ -	\$ -											
Flagler	Flagler Beach		\$ -	\$ -											
Flagler	Flagler County		\$ 150,000.00	\$ 150,000.00	\$ 150,000.00										
Flagler	Marineland		\$ -	\$ -											
Flagler	Palm Coast	10/01/06	\$ 44,440.00	\$ 44,440.00							\$ 44,440.00				
Nassau	Nassau County	02/12/04	\$ 157,653.00	\$ 157,653.00	\$ 98,280.00						\$ 14,302.00	\$ 17,711.00	\$ 27,360.00		
Putnam	Putnam County	03/01/07	\$ 268,300.00	\$ 268,300.00											
St. Johns	St. Augustine Beach	10/01/07	\$ 552,000.00	\$ 552,000.00	\$ 4,904.00						\$ 114.00	\$ 167.00		\$ 335.00	
St. Johns	St. Johns County	10/01/07	\$ 552,000.00	\$ 552,000.00	\$ 4,904.00						\$ 114.00	\$ 167.00		\$ 335.00	
Volusia	Daytona Beach		\$ -	\$ -											
Volusia	Daytona Beach Shores		\$ -	\$ -											
Volusia	DeBary	02/01/07	\$ 246,000.00	\$ 246,000.00	\$ 231,000.00						\$ 15,000.00				
Volusia	DeLand		\$ -	\$ -											
Volusia	Deltona		\$ -	\$ -											
Volusia	Edgewater		\$ -	\$ -											
Volusia	Holly Hill		\$ -	\$ -											
Volusia	Lake Helen	02/01/07	\$ 246,000.00	\$ 246,000.00	\$ 231,000.00						\$ 15,000.00				
Volusia	New Smyrna Beach		\$ -	\$ -											
Volusia	Oak Hill	02/01/07	\$ 246,000.00	\$ 246,000.00	\$ 231,000.00						\$ 15,000.00				
Volusia	Orange City		\$ -	\$ -											
Volusia	Ormond Beach		\$ -	\$ -											
Volusia	Pierson	02/01/07	\$ 246,000.00	\$ 246,000.00	\$ 231,000.00						\$ 15,000.00				
Volusia	Ponce Inlet		\$ -	\$ -											
Volusia	Port Orange	01/01/07	\$ 3,245.90	\$ -		fixture count	fixture count	\$ 3,245.90							
Volusia	South Daytona		\$ -	\$ -											
Volusia	Volusia County	02/01/07	\$ 246,000.00	\$ 246,000.00	\$ 231,000.00						\$ 15,000.00				

Office (100,000 sf general office building, 0.25 FAR, 3" meter)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Flagler	Beverly Beach	?	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00										
Flagler	Bunnell	?	\$ -	\$ -											
Flagler	Flagler Beach	10/08/07	\$ -	\$ -											
Flagler	Flagler County		\$ 150,000.00	\$ 150,000.00	\$ 150,000.00										
Flagler	Marineland		\$ -	\$ -											
Flagler	Palm Coast	10/01/07	\$ 58,218.80	\$ 55,004.80	\$ 3,704.80	\$1,836	\$1,378.00				\$ 51,300.00				

Retail (100,000 sf shopping center, 0.15 FAR, 3" meter)

County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Alachua	Alachua County	09/12/06	\$ 389,000.00	\$ 389,000.00	\$ 381,400.00						\$ 7,600.00				
Baker	Baker County	10/31/05	\$ 225,000.00	\$ 225,000.00											
Clay	Clay County		\$ -	\$ -											
Clay	Orange Park		\$ -	\$ -											
Duval	Atlantic Beach	?	\$ 128,000.00	\$ 128,000.00		\$ 20.00	\$ 1,260.00								
Duval	Baldwin		\$ -	\$ -											
Duval	Jacksonville		\$ -	\$ -											
Flagler	Beverly Beach		\$ 199,748.00	\$ 199,784.00	\$ 199,784.00										
Flagler	Bunnell		\$ -	\$ -											
Flagler	Flagler Beach		\$ -	\$ -											
Flagler	Flagler County		\$ 199,748.00	\$ 199,748.00	\$ 199,748.00										
Flagler	Marineland		\$ -	\$ -											
Flagler	Palm Coast	10/01/06	\$ 44,440.00	\$ 44,440.00							\$ 44,440.00				
Nassau	Nassau County	02/12/04	\$ 306,084.00	\$ 306,084.00	\$ 238,608.00						\$ 16,254.00	\$ 20,128.00	\$ 31,094.00		
Putnam	Putnam County (Retail)	03/01/07	\$ 128,000.00	\$ 128,000.00											
Putnam	Putnam(Ret convenience)	03/01/07	\$ 302,700.00	\$ 302,700.00											
St. Johns	St. Augustine Beach	10/01/07	\$ -	\$ -											
St. Johns	St. Johns County	10/01/07	\$ -	\$ -											
Volusia	Daytona Beach		\$ -	\$ -											
Volusia	Daytona Beach Shores		\$ -	\$ -											
Volusia	DeBary	02/01/07	\$ 323,000.00	\$ 323,000.00	\$ 308,000.00						\$ 15,000.00				
Volusia	DeLand		\$ -	\$ -											
Volusia	Deltona		\$ -	\$ -											
Volusia	Edgewater		\$ -	\$ -											
Volusia	Holly Hill		\$ -	\$ -											
Volusia	Lake Helen	02/01/07	\$ 323,000.00	\$ 323,000.00	\$ 308,000.00						\$ 15,000.00				
Volusia	New Smyrna Beach		\$ -	\$ -											
Volusia	Oak Hill	02/01/07	\$ 323,000.00	\$ 323,000.00	\$ 308,000.00						\$ 15,000.00				
Volusia	Orange City		\$ -	\$ -											
Volusia	Ormond Beach		\$ -	\$ -											
Volusia	Pierson	02/01/07	\$ 323,000.00	\$ 323,000.00	\$ 308,000.00						\$ 15,000.00				
Volusia	Ponce Inlet		\$ -	\$ -											
Volusia	Port Orange	01/01/07	\$ 3,245.90	\$ -		fixture count	fixture count	\$ 3,245.90							
Volusia	South Daytona		\$ -	\$ -											
Volusia	Volusia County	02/01/07	\$ 323,000.00	\$ 323,000.00	\$ 308,000.00						\$ 15,000.00				

Retail (100,000 sf shopping center, 0.15 FAR, 3" meter)

County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Flagler	Beverly Beach	?	\$ 199,748.00	\$ 199,784.00	\$ 199,784.00										
Flagler	Bunnell	?	\$ -	\$ -											
Flagler	Flagler Beach	10/08/07	\$ -	\$ -											
Flagler	Flagler County		\$ 199,748.00	\$ 199,748.00	\$ 199,748.00										
Flagler	Marineland		\$ -	\$ -											
Flagler	Palm Coast	10/01/07	\$ 54,514.00	\$ 51,300.00	4186.17*100	\$1,836	\$1,378.00				\$ 51,300.00				

Industrial (100,000 sf building, 0.15 FAR, 3" meter)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Alachua	Alachua County	09/12/06	\$ 229,600.00	\$ 229,600.00	\$ 107,200.00						\$ 7,600.00				
Baker	Baker County		\$ -	\$ -											
Clay	Clay County		\$ -	\$ -											
Clay	Orange Park		\$ -	\$ -											
Duval	Atlantic Beach		\$ -	\$ -											
Duval	Baldwin		\$ -	\$ -											
Duval	Jacksonville		\$ -	\$ -											
Flagler	Beverly Beach		\$ 79,428.00	\$ 79,428.00	\$ 79,428.00										
Flagler	Bunnell		\$ -	\$ -											
Flagler	Flagler Beach		\$ -	\$ -											
Flagler	Flagler County		\$ 79,428.00	\$ 79,428.00	\$ 79,428.00										
Flagler	Marineland		\$ -	\$ -											
Flagler	Palm Coast	10/01/06	\$ 44,440.00	\$ 44,440.00							\$ 44,440.00				
Nassau	Nassau County	02/12/04	\$ 137,760.00	\$ 137,760.00	\$ 107,390.00						\$ 7,316.00	\$ 9,059.00	\$ 13,995.00		
Putnam	Putnam County	03/01/07	\$ 1,665.00	\$ 1,665.00											
St. Johns	St. Augustine Beach	10/01/07	\$ 292,800.00	\$ 292,800.00	\$ 2,690.00						\$ 16.00	\$ 74.00			\$ 148.00
St. Johns	St. Johns County	10/01/07	\$ 292,800.00	\$ 292,800.00	\$ 2,690.00						\$ 16.00	\$ 74.00			\$ 148.00
Volusia	Daytona Beach		\$ -	\$ -											
Volusia	Daytona Beach Shores		\$ -	\$ -											
Volusia	DeBary	02/01/07	\$ 137,000.00	\$ 137,000.00	\$ 122,000.00						\$ 15,000.00				
Volusia	DeLand		\$ -	\$ -											
Volusia	Deltona		\$ -	\$ -											
Volusia	Edgewater		\$ -	\$ -											
Volusia	Holly Hill		\$ -	\$ -											
Volusia	Lake Helen	02/01/07	\$ 137,000.00	\$ 137,000.00	\$ 122,000.00						\$ 15,000.00				
Volusia	New Smyrna Beach		\$ -	\$ -											
Volusia	Oak Hill	02/01/07	\$ 137,000.00	\$ 137,000.00	\$ 122,000.00						\$ 15,000.00				
Volusia	Orange City		\$ -	\$ -											
Volusia	Ormond Beach		\$ -	\$ -											
Volusia	Pierson	02/01/07	\$ 137,000.00	\$ 137,000.00	\$ 122,000.00						\$ 15,000.00				
Volusia	Ponce Inlet		\$ -	\$ -											
Volusia	Port Orange	01/01/07	\$ 3,245.90	\$ -		fixture count	fixture count	\$ 3,245.90							
Volusia	South Daytona		\$ -	\$ -											
Volusia	Volusia County	02/01/07	\$ 137,000.00	\$ 137,000.00	\$ 122,000.00						\$ 15,000.00				

Multi-Family Unit (2-BR, 1,000 sf, 12 du/ac, value of \$100K, 7-2" meters (2 irrigation) for 240 du complex)															
County	Jurisdiction	Effective Date	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
Flagler	Beverly Beach	?	\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Bunnell	?	\$ -	\$ -											
Flagler	Flagler Beach	10/08/07	\$ 9,196.16	\$ 5,306.55	\$ 1,438.10	\$ 1,745.41	\$ 2,144.20		\$ 268.45					\$ 3,600.00	
Flagler	Flagler County		\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Marineland		\$ 1,933.28	\$ 1,933.28	\$ 733.83				\$ 268.45					\$ 931.00	
Flagler	Palm Coast	10/01/07	\$ 8,517.97	\$ 3,607.57	\$ 2,226.35	\$ 2,430.00	\$ 2,480.40		\$ 1,196.11		\$ 185.11			3600*240	