



RESIDENTIAL IMPACT and MOBILITY FEES & SPECIAL ASSESSMENTS

General Information

Osceola County impact fees are assessed on new development to provide funding for the County to create infrastructure improvements needed to serve a growing community. Currently, impact fees are assessed and paid at the time a building permit is issued.

The current impact fees for residential units are for **transportation***, **school**, **fire** and **parks**. Residential development includes:

- Single-family residences
- Multi-Family apartments
- Condominiums and townhomes
- Mobile homes

Impact fees are assessed only on new buildings used for a residence and are not assessed on sheds, garages, kiosks, cabanas, etc.

In addition to the impact fees, there are special assessments for fire/rescue and solid waste. These are calculated at the time the permit is routed for a CO and are paid prior to the issuance of a CO. Following the pro-rated initial payment of these special assessments, an annual assessment for fire/rescue and solid waste is included in your tax bill.

Developer Impact Fee Credits

Credits may be granted against the various impact fees, based on the following:

Transportation Mobility Fees – Conveyance of land and construction of off-site improvements

Fire/Rescue Impact Fees – Dedication of suitable land, capital equipment or facilities

School Impact Fees – Conveyance of land and/or construction of an improvement or addition to the County Educational System

Parks Impact Fees – Conveyance of land and/or construction of an improvement or addition to the County Park System

*Transportation mobility fees, effective October 1, 2015

Impact Fee Overview

Transportation mobility fees are assessed on every new commercial structure for building permits issued on/after October 1, 2015. Fees are generally calculated based on the square footage under the roof of the building and the specific use(s) of the building.

School impact fees are used for the construction of new schools and/or improvements and additions to existing schools and ancillary structures, as needed to accommodate projected growth in the public school system. These fees are assessed only on new residential dwellings. The new residence is assessed a flat fee, based on the type of residence. Exemptions or reductions in rate may be applied for through the School District for vacation villas, short term rentals, housing for older persons, and affordable-workforce housing.

Park impact fees are collected for improvements and additions to existing parks and for the acquisition of land for parks and assessed only on residential dwellings. There are three community park impact fee districts and the fees collected are used for parks development in the district where the residence is constructed.

Fire impact fees are used for the improvement/expansion of County Fire Rescue facilities and equipment acquisition and are assessed for both residential dwellings and commercial buildings. There is a flat fee for residential units and a rate, per square foot, for commercial buildings.

Replacement Structures

If a residence (mobile home or single family) is replaced, there are no impact fees assessed or paid a second time. This replacement must first be verified to show that there was a legal residence on the property, that taxes were paid on a dwelling on that property (not just paid on the land), and that the original dwelling was, or is to be, removed from the property. If a mobile home is replaced by a single family unit, within all of the above parameters, there are no additional impact fees due. Alterations that do not increase the number of dwelling units are exempt from additional impact fee assessments.

SOLID WASTE ASSESSMENT

The solid waste assessment is calculated on residential dwelling units at the time the building permit is routed for a CO. This assessment is to pay for solid waste service to the building being permitted from the time the CO is issued until the following year when the building appears on the tax role. Each year after that, this assessment will appear on the property tax bill for that property. The rate is pro-rated and is determined by the month when the CO is issued. The solid waste assessment is a flat fee for residential permits depending upon the designation of single family or multi-family. The multi-family rate is determined by the number of multi-family units. If a residence is verified to be a replacement, no additional solid waste assessment is charged.

FIRE/ RESCUE ASSESSMENT

The fire/rescue assessment is calculated on each building permit for residential and commercial buildings. This assessment is to pay for fire/rescue service to the building being permitted from the time the CO is issued until the following year when the building appears on the tax roll. Each year after that, this assessment will appear on the property tax bill for that property. The fee is pro-rated and depends upon the month the CO is issued. The fire/ rescue assessment is a flat fee for residential permits depending upon the designation of single family or multi-family. The multi-family rate is determined by the number of multi-family units. The commercial rate is determined by the square footage of the building under roof and by the use of the building. If a residence or commercial building is verified as a replacement, no additional fire/rescue assessment is charged.