



NON-RESIDENTIAL IMPACT and MOBILITY FEES & SPECIAL ASSESSMENTS

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

The two non-residential impact fees are for transportation* and fire and are collected on the following development types:

- Recreation/Tourism – hotel/motel, theaters, fitness clubs, etc.
- Institutional – schools, churches, hospitals, libraries, etc.
- Office – business parks, government/non-government offices, medical offices, etc.
- Retail/Service – shopping centers, retail business, restaurants, convenience stores, etc.
- Industrial – industrial parks, warehouses, manufacturing, mini-storage, etc.

Impact fee assessment is generally based on the size and use of a building, and/or use of property.

In addition to the impact fees, there is a special assessment for fire/rescue, calculated and paid based on the month a CO is issued. Following the pro-rated initial payment of these special assessments, an annual assessment is included in your tax bill.

*Transportation mobility fees, effective October 1, 2015

Impact and Mobility 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.

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. Fees are calculated per square foot for non-residential structures.

Replacement Structures

If a commercial building is replaced, there must be verification that the original building was demolished and a final inspection performed. The square footage of the demolished building and the specific use of that demolished building needs to be determined. The current transportation mobility fees rates are used to determine a dollar amount, based on square footage and use, for calculating replacement impact fee credit for the demolished building. This replacement credit may then offset any new transportation impact fees, if any, assessed for the replacement structure, based on square footage and use. Replacement credits are valid following the demolition of the previous structure until credits have been exhausted. Replacement credits are non-transferrable.

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 ad valorem tax bill for that property. The fee is pro-rated, based upon the month the CO is issued. The non-residential rate is determined by the square footage of the building under roof and by the use of the building.

Developer Impact and Mobility 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 Impact Fees – Dedication of suitable land, capital equipment or facilities

QUESTIONS?

Please contact the Impact and Mobility Fee Office at:
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