

**TO: ALL COUNTY PERSONNEL**

**FROM: VERDENIA C. BAKER  
COUNTY ADMINISTRATOR**

**PREPARED BY: OFFICE OF FINANCIAL MANAGEMENT & BUDGET (OFMB)**

**SUBJECT: COLLECTION OF IMPACT FEES**

**PPM #: CW-F-025**

---

---

**ISSUE DATE**  
**January 29, 2025**

---

---

**EFFECTIVE DATE**  
**January 29, 2025**

---

---

**PURPOSE:**

To ensure uniformity in collection and control of impact fees and to standardize the calculation, record keeping, and remittance procedures used by the Palm Beach County Planning, Zoning and Building Department (PZ&B) and participating municipalities in their roles as collecting agents for County impact fees.

**UPDATES:**

Future updates to this PPM are the responsibility of the Director of OFMB.

**AUTHORITY:**

- Palm Beach County Unified Land Development Code, Article 13, as may be amended.
- Palm Beach County Charter, Section 1.3, as may be amended.
- PPM CW-F-026, Impact Fee Refunds, Recalculations and Adjustments, as may be amended.
- PPM CW-F-029, Cash Control of Impact Fees, as may be amended.
- PPM CW-F-034, Review and Approval of Impact Fee Credits For In-Kind Contributions For Developments in Municipalities, as may be amended.

**DEFINITIONS:**

The following terms and phrases have the meanings given to them by these definitions, except where the context clearly indicates a different meaning.

**ePZB** – The computer application system used by PZ&B to issue, monitor, and account for building permits issued by PZ&B.

**Existing Use Credit** – Where alteration, expansion, or replacement of a building or unit, or a change in land use which involves any increase in the number of units or square

footage, or a change in use resulting in new impacts on a capital facility for which the impact fee is assessed, existing use credit shall be given for the number of existing units or square footage based upon the previous land use and applied against impact fees otherwise due. The burden of verifying the previous land use and units or square footage as applicable shall be on the feepayer. Applications for credits must be submitted to and approved by the Impact Fee Manager before the first building permit is issued.

**Finance-Revenue** – Revenue & Cash Management Section of the Finance Department, Clerk & Comptroller Palm Beach County.

**Impact Fee Manager** – The County official responsible for the management and administration of the countywide impact fee program.

**Permitting Authority** – PZ&B or a participating municipality.

**Remit** – Funds shall be considered to have been transmitted to the County on the date postmarked, if transmitted by certified mail with the proper postage. If funds are electronically transferred by way of wire or Automated Clearing House (ACH), the date funds are received by Finance-Revenue.

**POLICY:**

1. The assessment and collection of all impact fees is handled through the permitting authority, unless an interlocal agreement is executed whereby the County collects impact fees.
2. When the proposed development replaces an existing structure or development, existing use credits may be applied against the impact fees calculated for the proposed development. However, a completed application for Existing Use Credit must be timely submitted by the permit applicant and approved by the Impact Fee office before credits can be applied.
3. Impact fees may be assessed, at the option of the feepayer, using one of two mechanisms:
  - a. the standard fee schedules established in the Palm Beach County Unified Land Development Code (ULDC); or
  - b. an independent calculation performed at the feepayer's expense and approved by the Impact Fee Manager.
4. Article 13 of the ULDC establishes impact fee schedules. The Impact Fee Manager will provide fee schedules to each permitting authority in accordance with PPM CW-F-029.
5. Building permits shall not to be issued to any permit applicant until the appropriate County impact fees have been assessed and collected by the appropriate permitting authority. Impact fees will be calculated and assessed for each building permit application received by the permitting authority.

6. All impact fees assessed in the unincorporated area of Palm Beach County and assessed by PZ&B for municipalities that have entered into interlocal agreements with the County will be collected and accounted for by PZ&B (Accounting Section). No other County department or agency will receive, collect or account for these fees, except for Finance-Revenue that will account for all transmittals and deposits received from municipal permitting authorities.
7. The Fiscal Director of the Engineering and Public Works Department may receive lump sum payments of road impact fees which are required by conditions of approval or development agreements. The Fiscal Director shall deposit the funds and report the receipt of funds to the Accounting Section of PZ&B and the Impact Fee Manager within two working days, along with: (1) the road impact fee zone designation, (2) the development name, (3) the zoning petition number, (4) the petition condition being satisfied, and/or (5) the development agreement for which the fees were received.
8. The Fiscal Director of Engineering and Public Works may receive proportionate (prop) share payments from developers. Prop share payments are credited against road impact fees. The Fiscal Director shall provide detailed information about prop share payments, including the name of the developer, the development, the date payment was received, the location of the development, and a copy of the prop share agreement, if applicable, to facilitate the establishment of a road impact fee credit by the Impact Fee Manager.
9. When credits or independent fee calculations have been approved by the Impact Fee Manager, the Impact Fee Manager is responsible for informing the permitting authority before fee collection and permit issuance.
  - a. Adjustments and other recalculations to impact fees are made in accordance with PPM CW-F-026.
  - b. Fee credits to impact fees for in-kind contributions to required infrastructure are made in accordance with PPM CW-F-034.
  - c. Independent calculations may be used as an alternative basis for assessing impact fees, if approved by the Impact Fee Manager. Any variations from the standard impact fee schedules must be clearly documented in the permit file.
10. The permitting authority is responsible for answering questions from the public and giving estimates for the impact fees it collects. If the permitting authority cannot estimate the impact fees or if it cannot answer a question, it shall contact the Impact Fee Manager for assistance.
11. Interpretation and clarification of all matters related to impact fees and their processing will be the responsibility of the Impact Fee Manager. No credits shall be given except those approved by the Impact Fee Manager.

**PROCEDURE:**

A. Procedures for Municipalities for Which the County Collects Impact Fees:

1. The permit applicant will deliver two sets of construction drawings, plus all other information required in order to calculate the impact fees, to the County Impact Fee Office prior to building permit issuance. The Impact Fee Office staff will ensure that the applicant provides all information and documentation required to assess impact fees including existing use credits, if applicable.

The following information is to be supplied to the permitting authority at the time of permit application:

- a. Property address, including lot number, street name, and parcel control number
  - b. Subdivision name
  - c. Name of municipality
  - d. Type of development (building use)
  - e. Size of structure
  - f. Existing us (if any)
  - g. Owner name
  - h. Contractor name and address
2. The PZ&B permit technician will review the drawings and input the appropriate construction and development information, including the owner's name, property address, parcel control number, contractor name, the land use and square foot size, into ePZB. ePZB will generate a plan review number and calculate the impact fees owed. The permit technician will stamp both sets of construction drawings with a stamp which shows the amount of impact fees owed, the square foot size, the land use, the plan review number, and the name of the permit technician.
  3. The applicant will pay the total impact fees to the PZ&B cashier. The cashier will issue a receipt to the applicant. The permit technician will return the stamped plans to the applicant after the applicant shows the cashier's receipt indicating payment of the impact fees.
  4. The receipt and the stamped construction drawings will be submitted to the municipality as part of the application for building permit by the applicant or electronically, depending upon the municipality system of submission. It is the responsibility of the municipality to ensure that the size and use for which the permit is issued are the same as those for which impact fees were paid. The stamped plans and a copy of the receipt shall become part of the permit record at the municipality.

**B. Fee Calculation Procedures for Permitting Authorities Which Collect Impact Fees:**

1. The applicant will deliver an application for a building permit to the permitting authority. See Procedure A.1. above.
  - a. Fee will be computed based on the size, type and use of each permit application within a development. The fee amounts will be calculated by applying the standard fee

schedules or the approved independent fee calculation, if appropriate, to the permit information in the following manner:

The permitting technician will review the application to determine whether there are special exceptions, conditions, credits or independent fee calculations approved by the Impact Fee Manager, prepayment of impact fees approved by the Impact Fee Manager, or other applicable factors. No deviation from the standard impact fee schedules will be permitted except as expressly approved by the Impact Fee Manager.

- i. If special conditions DO NOT exist, the permitting technician will process the permit under the normal process.
- ii. If special conditions DO exist, the permitting technician will ensure that the special conditions are satisfied prior to releasing the permit for further processing.
- iii. If credits DO NOT exist for the project, the permitting technician will notify the applicant of the amount of impact fees owed.
- iv. If credits approved by the Impact Fee Manager DO exist, the permitting technician will apply the credits (by impact fee type) against the various impact fees assessed and notify the applicant of the credits available and the net amount of impact fees owed.

PZ&B shall maintain the balances of development credits approved by the Impact Fee Manager by tracking the application of those credits (by permit), and the credit balance(s) yet to be applied.

- v. If the development does not match one of the standard classifications defined by the impact fee schedules or the special conditions do not adequately identify the impact fees, the permitting technician will contact the Impact Fee Manager for assistance.
2. During construction/development if changes in either planned use and/or square footage occur, the feepayer will be responsible for any additional impact fees owed for the revised use or square footage. As appropriate, the difference in fees will either be collected by the municipality or refunded pursuant to PPM CW-F-026.
  3. All locations collecting impact fee payments must comply with the guidelines for the collection, control and transfer of cash, checks and negotiable instruments collected for impact fees provided in PPM CW-F-029.

C. Impact Fee Collections by the County:

1. PZ&B will collect impact fees and record the payment, type of fee, and form(s) of payment (credits, currency, check number, etc.)

2. PZ&B will issue a receipt to the applicant as fees are collected. All outstanding fees must be collected before the cashier will release a validated building permit.
3. Each business day the PZ&B Accounting Section will run the end-of-day cash report summarizing the preceding day's transactions. The cash receipts system will create reports with all necessary information for the PZ&B Accounting Section to balance the day's transactions. It will also provide sufficient detail, for the PZ&B Accounting Section to create the Impact Fee Recap. The PZ&B Accounting Section will enter all required impact fee information into the general ledger form this Recap.
4. The PZ&B Accounting Section will reconcile funds received in accordance with the department's Revenue Policies and Procedures.
5. The PZ&B Accounting Section will prepare daily cash summary reports in accordance with the department's Revenue Policies and Procedures.
6. The administrative fee as provided for in the ULDC will be posted to the General Fund and to the operating fund of the Building Division of the department based on the allocation determined by the Impact Fee Manager and approved by the Director of OFMB or their designee. This allocation shall be based upon a proration of the costs involved in administering the impact fee system. The Impact Fee Manager shall evaluate this proration each time the fee schedule is updated.

D. Impact Fee Collections by Participating Municipalities:

1. Municipalities will collect impact fees in a manner that ensures accurate recording and adequate safeguarding of the funds collected.
2. The following items are to be prepared by municipalities and remitted to the Finance-Revenue section no later than 15 calendar days after the end of the month of collection:
  - a. A bank check in the amount of all impact fees collected for the month, less an allowable administrative fee retained by the municipality. The amount of administrative fee is established by the ULDC.
  - b. A printed report summarizing the monthly cash receipts in the format prescribed by OFMB. This report must also list all voided receipts or transactions, as well as all building permits and permits issued with credits approved by the County.
3. Because impact fees collected by participating municipalities are the property of the County, any interest earned on those fees is also the property of the County. However, a municipality will not be required to remit interest to the County for impact fees collected, provided that funds owed to the County are remitted by the specified due date.

4. After the fifth work day of each month, Finance-Revenue will provide the Impact Fee Manager with a report summarizing the impact fee deposit transactions of the participating municipalities through the prior month. A participating municipality which fails in two or more consecutive months, or in any three months in a calendar year, to remit impact fees to the County by the 25th calendar day of the month following the month in which the fees were collected will be charged simple interest at the statutory rate, beginning from the first day of the month following the month in which the fees were collected, and continuing until all un-remitted collections have been received by the County. Finance-Revenue will notify municipalities with delinquencies and request prompt payment in full including daily simple interest at the statutory rate where appropriate and copy the Impact Fee Manager.
5. In the event a participating municipality has no impact fee transactions during a month, and no impact fees were due to be collected, it will only be required to submit a transmittal form stating “NO IMPACT FEE ACTIVITY FOR THE MONTH OF [insert month and year]”.
6. With the County’s concurrence, a participating municipality may elect to electronically transfer impact fee funds by way of wire or ACH payment, less the municipality’s administrative fee, directly to the County. As electronic transfers are made, the municipality will forward all related documentation, including a list of permits issued and transmittal sheets, to Finance-Revenue. This documentation will be forwarded on the same day that the electronic transfer is made.

If a participating municipality elects to utilize electronic transfer as their payment method, Finance must be notified in advance of the electronic transfer, and in a timely manner, to initiate the appropriate procedures.

Participating municipalities are responsible for reporting any errors to both Finance-Revenue and the Impact Fee Manager on a timely basis.

E. Appeals:

1. A feepayer may appeal a decision of the Impact Fee Manager by filing a letter of appeal with the Impact Fee Manager in accordance with Article 13.A.6.G of the ULDC. Appeals are heard by a Hearing Officer as established in Article 2.G.3.G of the ULDC.
2. Appeals must be filed in writing with the Impact Fee Manager within 15 business days of notice of the Impact Fee Manager’s decision.
3. Any aggrieved party, including Palm Beach County, may appeal an order of the Hearing Officer to the Fifteenth Judicial Circuit Court of Palm Beach County.

  
**VERDENIA C. BAKER**  
**COUNTY ADMINISTRATOR**

**Supersession History**

1. PPM # CW-F-025, effective 05/01/1993
2. PPM # CW-F-025, effective 01/12/2001
3. PPM # CW-F-025, effective 02/07/2002
4. PPM # CW-F-025, effective 02/01/2006
5. PPM # CW-F-025, effective 07/19/2012
6. PPM # CW-F-025, effective 07/03/2014
7. PPM # CW-F-025, effective 07/17/2017