



Impact Fee AFR Reporting Changes

As you may be aware, House Bill (HB) 1339 passed this past legislative session. This bill outlined additional information that must be reported to the Department when you report Impact Fees. The change to Florida Statutes is as follows:

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.

(10) In addition to the items that must be reported in the annual financial reports under s. 218.32, a county, municipality, or special district must report all of the following data on all impact fees charged:

- (a) The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.
- (b) The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.
- (c) The amount assessed for each purpose and for each type of dwelling.
- (d) The total amount of impact fees charged by type of dwelling.
- (e) Each exception and waiver provided for construction or development of housing that is affordable.

The Department has already been collecting the information regarding the specific purpose of the impact fee reported on your Annual Financial Report (AFR) via the Revenue Account Code series 324.xxx. In order to collect the additional information for the upcoming filing season, there will be several changes in LOGER. The Impact Fee Account Codes (324.xxx) will be reported with additional codes (similar to how you currently submit Expenditure codes with Object Codes):

You will continue to report your Impact Fee code as you have reported them in the past, but you will add the Dwelling Type and the Schedule Policy for each impact fee reported. We will also be adding a way for you to upload any exceptions or waivers directly into LOGER (it will be a very similar process to how many of you uploaded your audit directly into LOGER for the 2019 AFR).

These changes will go into effect in LOGER for the upcoming 2020 AFR reporting period. We will be sending out additional instructions and will be updating the LOGER manual on our website to include a step-by-step process on how the AFR will be filed for the upcoming reporting year.

We are attempting to make this change as seamless of a transition as possible, so if you have any questions, comments, concerns, please email the Department's Local Government Team at LocalGov@MyFloridaCFO.com.

