

Impact Fee Office

Guide for Impact Fee Assessments

Orange County Government

2025

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What Are Impact Fees?

Impact fees are charges assessed on new development to help pay for public infrastructure required to accommodate the new development. Impact fees are generally charged at the issuance of a project's building permit. For certain types of land uses, the impact fee ordinances allow payment to occur prior to the authorization of pre-power or issuance of a project's certificate of occupancy. The total impact fee for a project is the sum of the School, Law Enforcement, Fire, Parks, and Transportation impact fees, as well as the water and sewer capital charges.

Payment of Impact Fees

Impact fees are due and payable when the permit is in the "Ready to Issue" status. Impact Fees can be paid on [FastTrack](#) or at the cashier's booth.

Calculation of Impact Fees

Impact Fees are assessed at the rate in effect on the date of the submittal of a legally sufficient application. The calculations are conducted by an impact fee staff determination of land use type according to impact fee categories for Law, Fire, Transportation, School, and Parks & Recs in [Chapter 23](#) of the Orange County Code.

- [Law Enforcement Impact Fee](#)
- [Fire/Rescue Services Impact Fee](#)
- [Transportation Impact Fee](#)
- [School Impact Fee](#)
- [Parks and Recreation Impact Fee](#)

Impact fees that are reviewed by square feet are for the following types:

- Law: Gross square feet
- Fire: Living area square feet
- Transportation: Generally calculated using gross floor area, except as noted.
 - *Gross floor area* (GFA) shall mean that area within the outside faces of principal exterior walls, not including architectural setbacks or projections. Included are all areas that have floor surfaces with clear standing head room, regardless of their use, that are under roof and enclosed. Unroofed and roofed, unenclosed spaces outside the principal exterior walls should be excluded from the area calculations.
 - Retail use is calculated on gross leasable area square feet.
- School: Heated / cooled living area square feet
- Parks & Recs: Dwelling units only

An Impact Fee Calculator with up-to-date rates can be found on our [Home Page](#).

Impact Fee Permit Reviews

All Vertical building permits (new construction, alterations, use permits) are reviewed by the impact fee section. Structures determined to be assessed will be charged in accordance with the impact fee rate schedule found in Chapter 23 of the Orange County Code (the “Code”), as may be amended by the Orange County Board of County Commissioners (the “BCC”). The rate schedule may be found on the Orange County Ordinances, Impact Fee Brochure, online website or the Orange County Fee Directory.

Change of Use and Alterations

Business Tax Receipts are issued by the Orange County Tax Collector. However, the process for obtaining a BTR begins with a review by the Orange County Zoning Division to ensure the proposed use is allowed in a particular location. Once approved by the Orange County Business Tax Receipt Office and Zoning Department then you may proceed to the Division of Building Safety.

A [Use Permit](#) may also be required. This permit is to confirm that the building you want to occupy is consistent with the building code requirements for that use. If you are changing the use of the space or the ownership of the business, a new Use Permit is required.

Any proposed change of use, which term or phrase shall include a change, redevelopment or modification of the character, type or intensity of use could have an increased impact on public facilities or services. Exemptions for the previous use shall be applied to the permit and the difference would be assessed. The applicant shall provide evidence that establishes the existence of such use. Exemption credits are granted based on the highest previous use using the currently active impact fee rates.

Change of use development includes:

- Single Family Homes additions or alterations changing tier categories.
- Commercial use or alteration permits where the use has changed.

Process

- Impact fees are paid when the permit is issued.
- For a change of use, credits will be applied for the previous use of the structure.
- Alterations of an existing structure where the use and total footprint/size are not changed are exempt.

Commercial New Construction

[Commercial Impact Fees](#) provide one way to help ensure that existing residents will not bear the cost of capital improvements and services necessitated by new development. Commercial development is assessed transportation, fire and law enforcement impact fees.

Process

- Impact fees are paid when the permit is issued.
- For a change of use, credits will be applied for the previous use of the structure.
- Exemptions for the replacement of previous structures on the property must be indicated by referencing the Demolition permit number on the Building Permit Application.
- Notwithstanding that there may be an increase in travel and/or traffic generation associated with the use, any project that meets or exceeds the definition of "affordable" pursuant to F.S. § 163.31801(11), as may be amended or superseded, may be exempted from all or a portion of the payment of impact fees, provided the level and duration of such affordability is documented to the county's satisfaction prior to the granting of any such impact fee exemption. Please contact Housing@ocfl.net.
- Impact fee credits can be applied to the building permit when an executed Assignment Letter request is emailed to ImpactFees@ocfl.net.
- To request an impact fee Assignment letter template, please email ImpactFees@ocfl.net for our most up to date version.
- For more information on Impact Fee Grants, please view our brochure for [Impact Fee Grant Information](#).
- A [Commercial Deferred Impact Fee Application](#) must be submitted to the Impact Fee office prior to issuance of the building permit to defer impact fees to certificate of occupancy or pre-power.
 - Commercial and Multifamily projects with a permit valuation of at least \$1,000,000.00 may defer impact fees according to the Orange County Impact Fee Ordinance.

Residential New Construction

[Residential Impact Fees](#) provide one way to help ensure that existing residents will not bear the cost of capital improvements and services necessitated by new development. Residential development is assessed transportation, fire, law enforcement, parks & recreation and school impact fees.

Residential development includes:

- Single Family Residence (includes Manufactured Home)
- Mobile Home (Private Property or Mobile Home Park)
- Senior Adult Housing (Attached & Detached)
- Accessory Dwelling Units
- Multi-Family Housing
 - Low-Rise, 1-2 Floors
 - Mid-Rise, 3-10 Floors
 - High-Rise, > 10 Floors
- Townhomes and Duplex

Process

- Impact fees are paid when the permit is issued.
- Exemptions for the replacement of previous structures on the property must be indicated by referencing the Demolition permit number on the Building Permit Application.
- Impact fee credits can be applied to the building permit when an executed Assignment Letter request is emailed to ImpactFees@ocfl.net.
- To request an impact fee Assignment letter template, please email ImpactFees@ocfl.net for our most up to date version.
- A [Residential Deferred Impact Fee Application](#) must be submitted to the Impact Fee office prior to issuance of the building permit to defer impact fees to certificate of occupancy or pre-power.
 - Single Family Homes: all impact fees can be deferred to C/O.
 - Duplex: all impact fees can be deferred to C/O.
 - Mobile Homes: only law enforcement impact fee can be deferred.
- A multi-family project can use the [Commercial Deferred Impact Fee Application](#) form to submit to the Impact Fee office prior to the issuance of the building permit to defer impact fees to certificate of occupancy or pre-power.
 - Multifamily projects with a permit valuation of at least \$1,000,000.00 may defer impact fees according to the Orange County Impact Fee Ordinance.
 - Multi-family Projects can only defer law, fire, transportation, and parks impact fees, school impact fees are due at permit issuance.
 - Multi-family projects that are considered certified affordable housing may defer all impact fees.

Deferral Impact Fee Program

Provided an impact fee deferral form has been executed and the service charge required under subsection (b)(3) has been paid. *No service charge is applicable to a single-family residential unit.

Land Use	Impact Fees to Defer	Deferred Fees Must Be Paid Prior To:
Single Family Residence* <i>SFR, Duplex, Townhome (Single-family attached units)</i>	Law	CO
	Fire	CO
	Transportation	CO
	School	CO
	Parks & Recs	CO
Mobile Home*	Law (<i>only</i>)	CO
Multi-Family Commercial Project	Law	Pre-power, TCO, or CO, whichever comes first
	Fire	Pre-power, TCO, or CO, whichever comes first
	Transportation	Pre-power, TCO, or CO, whichever comes first
	Parks & Recs	Pre-power, TCO, or CO, whichever comes first
Multi-Family Commercial Project <i>Certified Affordable*</i>	Law	Pre-power, TCO, or CO, whichever comes first
	Fire	Pre-power, TCO, or CO, whichever comes first
	Transportation	Pre-power, TCO, or CO, whichever comes first
	School	Pre-power, TCO, or CO, whichever comes first
	Parks & Recs	Pre-power, TCO, or CO, whichever comes first
New Commercial Project with a permit valuation of at least \$1,000,000.00	Law	Pre-power, TCO, or CO, whichever comes first
	Fire	Pre-power, TCO, or CO, whichever comes first
	Transportation	Pre-power, TCO, or CO, whichever comes first

*No service charge is applicable to a single-family residential units, mobile homes, or Certified Affordable projects.

Non-Profit Impact Fee Grant Information

The Board of County Commissioners created the [Non-Profit Impact Fee Grant Program](#) to help with the costs of constructing facilities to provide community services.

To be eligible for an impact fee grant, your organization must:

- Be a non-profit organization, exempt from taxation under Section 501(c)(3) of the U.S. Internal Revenue Service (IRS) Code.
- Provide services to Orange County residents, including (but not limited to) criminal justice diversion, substance abuse treatment, after-school programs, homeless shelters, or healthcare counseling.
- Allow Orange County residents equal opportunity to benefit from your organization's services.

Examples of previously approved projects include:

- Daycare/classroom facility
- Dependency treatment center
- Family life center
- Youth services center
- Recreational facility

You may apply once you have filed a building permit application with the County's Building Safety Division (the building permit application number will be required for the grant application).

- It is important to file your [impact fee grant application](#) and allow it to be processed before your building permit has been issued and before you have paid your impact fees, because grants cannot be used to refund fees that your organization already has paid. It takes about 45 to 60 days to process a grant application.

The application form is available on our website and requests the following information:

- Information about your organization.
- A description of your organization's mission, history, services, and clientele
- An organization budget for the current fiscal year
- Proof of your tax-exempt status/copy of IRS 501(c)(3) certificate.
- Budget summary of the proposed project
- Information about your construction project:
 - The purpose and size of your project
 - Whether fees will be charged for the services provided in your new facility.
 - The building permit application number for your project
 - The estimated impact fees for your project

The applications are distributed to certain staff for review for compliance with the rules and intent of the program. These departments will make a recommendation to the BCC to approve or deny a request.

Impact fees are due at the time of building permit issuance. The impact fee grants cannot be utilized until officially approved by the Orange County Board of Commissioners. If the applicant chooses to pull their building permit prior to BCC approval, the grant application is voided and is not retroactive. Payment of grant cannot be retroactive. If the impact fee was already paid, it cannot be applied.

Impact Fee Committee

The Impact Fee Committee (IFC) was established to advise the BCC and address impact fee issues, including the alternative impact fee process.

The IFC membership shall consist of the following persons or their designees:

- i. Chairperson to be appointed by the County Administrator or a designee;
- ii. Manager of the Traffic Engineering Division;
- iii. Manager of the Planning Division;
- iv. Manager of the Transportation Planning Division;
- v. Manager of the Fiscal and Operational Support Division of the Plan PEDS Department.
- vi. An attorney from the County Attorney's Office shall act as legal counsel to the IFC, shall attend the IFC meetings, and shall assist the IFC in the performance of its responsibilities.

The responsibilities of the IFC are as follows:

- i. To Advise Orange County generally regarding impact fee issues,
- ii. Review, and approve or deny, [alternative impact fee methodologies and studies](#),
- iii. Oversee all other issues related to maintaining an appropriate system of monitoring and compliance for all aspects of alternative impact fees,
- iv. Hear appeals of staff determinations regarding impact fee exemptions, refunds, or discounts,
- v. Hear appeals from denials of "good faith" refunds pursuant to Sec. 23-95(h), Orange County Code, and
- vi. Addressing other impact fee issues.

For more information about the Impact Fee Committee, please visit the [IFC website](#).

Credit Accounts

Credit accounts may be used to reduce the amount of impact fees due when a permit is issued.

Transportation Credit Accounts (TCA) are generally assigned credits under the terms of a Road Network Agreement in an amount equal to (i) the actual, reasonable incurred cost of off-site improvements for impact fee eligible transportation improvements or (ii) contributions of land, money, or services for such off-site improvements contributed or previously contributed. TCA credits may be applied against any transportation impact fee assessed. TCA credits are non-refundable unless it directly specified in the Road Network Agreement. TCA credits are able to be transferred to other TCA accounts within the same Transportation Impact Fee Zone.

For more information on transportation credit accounts please view the [Transportation Impact Fee code](#) or the [Roadway Agreement Committee's website](#).

School Credit Accounts (SCA) are assigned credits for the conveyance of land and/or by a Capacity Enhancement Agreement (CEA), or other agreement, between an applicant and the Orange County School Board ("School Board") committing to mitigation determined to be necessary by the School Board to avoid or mitigate overcrowding individual schools impacted by the proposed residential development. SCA credits may be used against any school impact fee assessed. Refunds for SCA credits must go through the School Board.

For more information on school credit accounts please view the [School Impact Fee code](#).

Reservation Accounts

Reservation Accounts are established by the Concurrency Management Official (CMO) to ensure that public facilities and services (Roads and mass transit, Schools, Utilities, including water, wastewater, and stormwater, Solid waste, and Parks) needed to support development be available "concurrent" with the impacts of that development. The concurrency process involves determining whether adequate capacity exists for the facilities listed above, and then reserving capacity for the project.

A capacity reservation fee, as established by resolution of the board of county commissioners, is required to be paid to the county as a condition of capacity reservation in the amount equivalent to the then-applicable impact fees calculated on the basis of the capacity reserved for the term of the Transportation capacity reservation certificate (TCRC) or School capacity reservation certificate (SCRC). A capacity reservation is not a pre-payment of impact fees. It is a payment required to reserve capacity for the project. Reservation accounts are refundable. TCRC Refunds are processed by the Concurrency Management Office and SCRC Refunds are processed by the OCSB. If the Reservation Account has not yet been built out, a 10% Administrative fee will be charged.

For more information regarding reservation accounts or the Concurrency process, please visit the [Concurrency website](#) or email Concurrency@ocfl.net.

Exemptions of Impact Fees

Impact Fee exemptions are provided for all impact fee types located in Chapter 23 of Orange County Code. Please use the links below to see if the project qualifies for the variety of exemptions allowed.

Types of impact fee exemptions provided by definitions according to code:

- Certified Affordable Housing Multi-family Projects (housing requirements must be met)
- Additional Dwelling Units
- Demolition Exemptions
- Previous Use Exemptions
- School impact fee exemption for age-restricted homes (documentation required)
- County facilities constructed for nonproprietary governmental purposes shall mean facilities constructed by or for the county to be used for governmental purposes but shall exclude Orange County Utilities Department and Orange County Convention Center Facilities.
- Law and Fire impact fee exemption for expansions of or additions to existing structures, provided that such expansion or addition does not require the issuance of a certificate of occupancy.
- Additions to existing single family homes less than 1000 square feet.

Please review our code for more specific information of exemptions for all impact fee types below:

- [Law Enforcement Impact Fee Exemptions](#)
- [Fire/Rescue Services Impact Fee Exemptions](#)
- [Transportation Impact Fee Exemptions](#)
- [School Impact Fee Exemptions](#)
- [Parks and Recreation Impact Fee Exemptions](#)

ADU – Additional Dwelling Unit

Impact Fee Type	<= 1500 SF	> 1500 SF
Law	Exempt	Current Single-Family Rate
Fire	Exempt	Current Single-Family Rate
Parks	Exempt	Current Single-Family Rate
Transportation	Exempt	Exempt
School	Exempt	Exempt

Affordable Housing Projects

Applicable exemptions are found in the law, fire, transportation, school, and parks impact fee codes. Any Impact Fee Exemption Agreement for affordable housing projects must be recommended by Housing and Community Development Division to the Orange County Board of County Commissioners (“BCC”) and Orange County Public Schools (OCPS); and, once approved by the BCC, will be eligible for impact fee exemptions in accordance with the terms of the agreement. Please contact Housing@ocfl.net for additional information to see if a project qualifies for these exemptions.

Transportation Impact Fees

The purpose of this article is to enable the county to allow growth and development to proceed in the county in compliance with the adopted Comprehensive Plan, and to regulate growth and development so as to require growth and development to share in the burdens of growth by paying its pro rata share for the reasonably anticipated costs of major transportation network system improvements.

Transportation Impact Fee Schedule

Current Rates are available online at the [Impact Fee Home Page Website](#) and available on the [brochure](#).

[The impact fee calculator](#) is available on our website and are used to calculate impact fees based on the day it is accessed.

Determination of Land Use Types

Determination of land use. In the event that the land use for which the building permit is proposed is not listed within the listed categories, the director of the Planning, Environmental, and Development Services department or his or her designee shall make a determination as to the appropriate land use designation. Pursuant to Administrative Regulation 4.01, any such determination may be appealed to the impact fee committee, upon payment of a nonrefundable processing fee, for the committee's determination of an appropriate land use and corresponding transportation impact fee assessment.

Transportation District Area

Transportation district areas are verified by a mapping system. To find your Transportation District Area (Urban, Suburban, or Rural), please use this [link Orange County InfoMap Public \(ocfl.net\)](#) and follow layers: Land Development, Restrictions, and select Transportation Districts; display the legend (click on the icon directly to the right of the checked box). Once selected, use the Search Tools to find your Parcel ID and confirm district using the displayed layers.

- Urban
- Suburban
- Rural

Transportation Land Use Types

Transportation land use types of the transportation impact fee code are based on ITE 10th Edition Land Use Codes (LUC). These are categorized by land use group, then land use type. Additional Land use types are included after this table.

RESIDENTIAL:		
<u>210</u>	Single Family (Detached) - 1,200 sf or less	du
<u>210</u>	Single Family (Detached) - 1,201 to 2,000 sf	du
<u>210</u>	Single Family (Detached) - 2,001 to 3,500 sf	du
<u>210</u>	Single Family (Detached) - greater than 3,500 sf	du
<u>220</u>	Multi-Family Housing/Townhouse (Low-Rise, <u>1-2</u> Floors)	du
<u>221</u>	Multi-Family Housing (Mid-Rise, <u>3-10</u> Floors)	du
<u>222</u>	Multi-Family Housing (High-Rise, >10 Floors)	du
<u>225</u>	Student Housing (Within ½ mile of Campus)	bedroom
<u>225</u>	Student Housing (Over 1/2 mile from Campus)	bedroom
<u>231</u>	Mid-Rise Residential w/1st Floor Commercial	du
<u>232</u>	High-Rise Residential w/1st Floor Commercial	du
<u>240</u>	Mobile Home Park	du
<u>251</u>	Retirement Community/Age-Restricted Single-Family (Detached)	du
<u>252</u>	Retirement Community/Age-Restricted Single-Family (Attached)	du
<u>265</u>	Time Share	du
LODGING:		
<u>310</u>	Hotel/Tourist Hotel	room
<u>320</u>	Motel	room

RECREATIONAL:		
430	Golf Course	acre
437	Bowling Alley	1,000 sf
443	Movie Theater	1,000 sf
491	Racquet Club	1,000 sf
492	Health/Fitness Club	1,000 sf
n/a	Dance Studio (Martial Arts/Music Lessons)	1,000 sf
INSTITUTIONAL:		
522	School	1,000 sf
560	Public Assembly	1,000 sf
565	Day Care	1,000 sf
590	Library	1,000 sf
MEDICAL:		
610	Hospital	bed
620	Nursing Home	1,000 sf
640	Animal Hospital/Veterinary Clinic	1,000 sf
OFFICE:		
710	General Office 50,000 sf or less	1,000 sf
710	General Office 50,001-100,000 sf	1,000 sf
710	General Office 100,001-200,000 sf	1,000 sf
710	General Office greater than 200,000 sf	1,000 sf

720	Small Medical/Dental Office (10,000 sf or less)	1,000 sf
720	Medical/Dental Office	1,000 sf
732	Post Office	1,000 sf
RETAIL:		
815	Free-Standing Discount Store	1,000 sf
816	Hardware/Paint Store	1,000 sf
820	Retail/Tourist Retail: 50,000 sf or less *	1,000 sf
820	Retail/Tourist Retail: 50,001-100,000 sf *	1,000 sf
820	Retail/Tourist Retail: 100,001-200,000 sf *	1,000 sf
820	Retail/Tourist Retail: 200,001-300,000 sf *	1,000 sf
820	Retail/Tourist Retail: 300,001-400,000 sf *	1,000 sf
820	Retail/Tourist Retail: 400,001-500,000 sf *	1,000 sf
820	Retail/Tourist Retail: 500,001-1,000,000 sf *	1,000 sf
820	Retail/Tourist Retail: 1,000,001-1,200,000 sf *	1,000 sf
820	Retail/Tourist Retail: greater than 1,200,000 sf *	1,000 sf
840/841	New/Used Auto Sales	1,000 sf
850	Supermarket	1,000 sf
853	Convenience Market w/Gas Pumps	1,000 sf
862	Home Improvement Superstore	1,000 sf
863	Electronics Superstore	1,000 sf
880/881	Drug Store	1,000 sf

SERVICES:		
<u>911</u>	Bank/Savings Walk-In	1,000 sf
<u>912</u>	Bank/Savings Drive-In	1,000 sf
<u>925</u>	Drinking Place	1,000 sf
<u>931</u>	Quality Restaurant	1,000 sf
<u>932</u>	High-Turnover Restaurant	1,000 sf
<u>934</u>	Fast Food Restaurant w/Drive-Thru	1,000 sf
<u>942</u>	Auto Service	1,000 sf
<u>944</u>	Gas Station with or w/o Convenience Market <2,000 sq ft	fuel pos.
<u>945</u>	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.
<u>960</u>	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.
<u>947</u>	Self-Service Car Wash	wash station
INDUSTRIAL:		
<u>110</u>	General Light Industrial	1,000 sf
<u>140</u>	Manufacturing	1,000 sf
<u>150</u>	Warehouse	1,000 sf
<u>151</u>	Mini-Warehouse	1,000 sf
<u>154</u>	High-Cube Transload and Short-Term Storage Warehouse	1,000 sf

Additional Land Use Types

Impact Fee Land Use Type	Land Use
High Turnover Restaurant	Bakery (with tables and chairs)
Hospital	Home for Abused Children Jail
Light Industrial	Equestrian Center Laboratory Testing Facilities Secure Transportation Cash Handling and Security (pistol range, truck maintenance garage, locker and locker storage bathrooms) Sewage Treatment Facility Unmanned Structures
Medical Office	Laboratory Testing Facilities
Mini Warehouse	Kennels Mausoleums Residence in Mini Warehouse
Multifamily	Dormitory (by dwelling unit if does not qualify as student housing) Fraternity (by dwelling unit if does not qualify as student housing)
Office	Catering when Food/Drink is not served (only preparation) Guard House Secure Transportation, Cash Handling and Security (offices, loading/receiving, money room, vault rooms, coin wrapping/sorting and coin storage) Towing Company Utilities and Customer Account Offices
Post Office	Federal Express
Public Assembly	Camp, Church, Concession Stands in Parks, Funeral Home, Restrooms in Parks
Racquet Club	Skateboard and Skating Rinks
Retail	Bakery (w/o tables and chairs), Beauty Salon, Car Rental, Catering when Food is Served (banquet hall, ballroom, conference and assembly room), Flower Shop, Full Service Car Wash, Heavy Machinery Sales and Rental, Palm Reader, Tailor Shop, Theme Park
Warehouse	USPS Distribution Center