AN ORDINANCE BY THE BOARD OF COMMISSIONERS OF COWETA COUNTY TO AMEND THE COWETA COUNTY DEVELOPMENT IMPACT FEE ORDINANCE

WHEREAS, the Board of Commissioners adopted a Development Impact Fee Ordinance on April 4, 2006, as amended, which allows for the exemption or partial exemption of certain uses from the payment impact fees; and

WHEREAS, the Board of Commissioners of Coweta County finds that certain non-profit institutions foster and support extraordinary economic development and employment growth of public benefit to Coweta County through the provision of a stable and socially beneficent religious environment that will attract and support a highly qualified labor force, which in turn cultivates business development and expansion in the county; and

WHEREAS, the Board of Commissioners of Coweta County finds that certain non-profit, accredited educational institutions foster and support extraordinary economic development and employment growth of public benefit to Coweta County in an equal manner to public schools, and are instrumental in creating and attracting a highly qualified labor force in the county that will cultivate business development and expansion; and

WHEREAS, the Board of Commissioners of Coweta County finds that certain office, retail trade or industrial uses can create unusually high investment, economic or job creation benefits that represents extraordinary economic development and employment growth of public benefit to Coweta County in proportion to the creation of such benefits; and

WHEREAS, the Board of Commissioners of Coweta County finds that certain portions of the appeals process contained in the Coweta County Development Impact Fee Ordinance should be amended to streamline the appeal process.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of Coweta County, Georgia and it is hereby ordained by the authority of the same that the Development Impact Fee of Coweta County, Georgia is hereby amended as follows:

1. “Section 6. Exemptions” is hereby deleted in its entirety and replaced with the following:

“Section 6. Exemptions

6.01 Exemption Policy

038-10
Coveta County recognizes that certain institutional, educational, office, retail, trade and industrial development projects provide extraordinary benefit in support of the economic advancement of the county’s citizens over and above the access to jobs, goods and services that such uses offer in general. The Board of Commissioners may consider granting a reduction in the impact fee for other such development projects upon the determination and relative to the extent that the business or project represents extraordinary economic development and employment growth of public benefit to Coveta County, in accordance with adopted exemption criteria. It is also recognized that the cost of system improvements otherwise foregone through exemption of any impact fee must be funded through revenue sources other than impact fees.

6.02 100% Administrative Exemption

An institution, private school, or industrial use shall be granted at 100% exemption by the County Administrator or his designee from all applicable impact fees if that use can meet the requirements set out in this Section.

(a) Institutions.

(i) Religious Institutions.

An institution shall be granted a 100% exemption by the County Administrator or his designee from all applicable impact fees upon the determination that the new construction or expansion project meets all of the following criteria:

1. The institution that will own and occupy the new construction or expansion project is protected as a ‘religious institution’ under the federal Religious Land Use and Institutionalized Persons Act of 2000, 42 U.S.C.A. §§2000cc to—5 (West Supp. 2001);

2. The institution that will own and occupy the new construction or expansion project has been recognized as tax-exempt by the U.S. Internal Revenue Service as an organization operated exclusively for religious purposes under Section 501(c)(3) of the internal Revenue Code; and

3. The new construction or expansion project is clearly designated to accommodate the institution’s unique or individual occupancy and operational characteristics
that are related to the religious exercise or assembly for the institution.

(ii). Medical Institutions.
An institution shall be granted a 100% exemption by the County Administrator or his designee from all applicable impact fees upon the determination that the new construction or expansion project meets all of the following criteria:

1. The institution that will own and occupy the new construction or expansion project is a corporation, fund, or foundation organized and operated exclusively for the establishment or maintenance of hospitals, clinics, homes for the aged, and for the advancement of medical and similar knowledge through research under Section 501(c)(3) of the Internal Revenue Code.

2. The new construction or expansion project is clearly designated to accommodate the institution's unique or individual occupancy and operational characteristics that are directly related to services described in Paragraph 1 above provided by the institution.

(b) Private Schools.
A private school shall be granted a 100% exemption by the County Administrator or his designee from all applicable impact fees upon the determination that the new construction or expansion project meets all of the following criteria:

1. The corporation or other entity that will own and occupy the new construction or expansion project has adopted articles of organization (as defined by and acceptable to the U.S. Internal Revenue Service) that limits it exclusively to education purposes, and to the primary purpose of educating children or young adults on its premises, and its tax-exempt status has been recognized by the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Code;

2. The new construction or expansion project is clearly designed to accommodate the private school's unique or individual occupancy and operational characteristics, such as classroom space, congregate dining facilities, student
residence/dormitory facilities and/or sports/recreational activities; and

3. The private school is an accredited school under rules of the State of Georgia, as follows:
   
a. For grades K-12, an accredited school shall mean one whose students are recognized and approved by the Georgia Department of Education for purposes of transferring credits to public schools on the same basis as students from one public school to another under Rules 160-5-1-.15 of the Department of Education, and/or whose graduates are recognized by the Georgia Board of Regents for college entrance to any institution of the University System of Georgia on the same basis as graduates from public schools.
   
b. For private collegiate institutions, an accredited school shall mean one that is accredited by the Southern Association of Colleges and Schools on the same basis as a public college or university in Georgia.

(c) Government-owned Property.

A private corporation, individual, or other private entity that constructs new structures or expands existing structures on government-owned real property, whereby the applicant enters into a long-term lease with the governmental entity and shall never, based on local, state or federal regulations, be authorized to own said real property, shall be granted a 100% exemption from all applicable impact fees.

(d) Industrial Uses.

An Industrial Use, defined as any one or more uses which involve the production, manufacturing, processing, assembling, storing or handling or any agricultural, manufactured, mining, or industrial product or any combination of the foregoing, shall be granted a 100% exemption by the County Administrator or his designee from all applicable impact fees if:

1. The Industrial Use is eligible and qualified to receive financing through Industrial Revenue Bonds pursuant to the general laws of Georgia (36-62-1, et. seq.) and creates more
than 200 new jobs within two (2) years after issuance of a certificate of occupancy, or project cost exceed $50,000,000 in investments.

6.03 Exemptions for Qualified Uses that do not meet the criteria in Section 6.02.

A use that does not meet the criteria of Section 6.02 may qualify for a partial exemption if the use:
(a) is eligible and qualified to receive financing through Industrial Revenue Bonds pursuant to the general laws of Georgia (O.C.G.A. §§6-62-1 et seq.) and meets the definition of "Project" as defined in O.C.G.A. Section 36-62-2(6)(A), (B) or (C); or
(b) is a corporate headquarters or corporate medical institutional office with a minimum investment of $2,000,000.00.

The County Administrator or his designee shall determine the partial exemption based on the Applicant's investment in the county, the number of jobs created, the average salary of those jobs created, the number of years the industry has operated in the county and the industry type. The County Administrator or his designee shall grant partial exemptions based strictly on the following schedule:

<table>
<thead>
<tr>
<th>I. Investment</th>
<th>30%</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,000,000 minimum</td>
<td>6%</td>
</tr>
<tr>
<td>$10,000,000 to $20,000,000</td>
<td>12%</td>
</tr>
<tr>
<td>$20,000,000 to $30,000,000</td>
<td>18%</td>
</tr>
<tr>
<td>$30,000,000 to $40,000,000</td>
<td>24%</td>
</tr>
<tr>
<td>$40,000,000 to $50,000,000</td>
<td>30%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Job Creation</th>
<th>30%</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 10 jobs</td>
<td>0%</td>
</tr>
<tr>
<td>11 – 25 jobs</td>
<td>5%</td>
</tr>
<tr>
<td>26 – 35 jobs</td>
<td>10%</td>
</tr>
<tr>
<td>36 – 50 jobs</td>
<td>15%</td>
</tr>
<tr>
<td>51 – 100 jobs</td>
<td>20%</td>
</tr>
<tr>
<td>101 – 150 jobs</td>
<td>25%</td>
</tr>
<tr>
<td>151 (+) jobs</td>
<td>30%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>III. Salary</th>
<th>10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 to $27,500</td>
<td>0%</td>
</tr>
<tr>
<td>$27,501 to $35,000</td>
<td>2%</td>
</tr>
<tr>
<td>$35,001 to $40,000</td>
<td>4%</td>
</tr>
<tr>
<td>$40,001 to $45,000</td>
<td>6%</td>
</tr>
</tbody>
</table>
$45,001 to $50,000 8%
$50,000 (+) 10%
*This calculation is based on weighted averages.

IV. Existing in Community 10%
0 years 0%
1 years 1%
2 years 2%
3 years 3%
4 years 4%
5 years 5%
6 years 6%
7 years 7%
8 years 8%
9 years 9%
10 (+) years 10%

V. Industrial Types 20%
Heavy Industry 0%
Warehousing 10%
Manufacturing 15%
Medical/Institutional Office 15%
Corporate Headquarters 20%

This schedule may be adjusted by the Board of Commissioners from time to time due to inflation and other economic changes.

6.04 Process for Exemption Approval

An application for exemption shall be considered under the following procedures:

1. The application for exemption approval must be made by the building permit applicant or owner to the County Administrator or his designee. A building permit may be issued upon approval of an exemption, or may be issued without payment of applicable impact fees following receipt of a complete exemption application and pending its approval, but a Certificate of Occupancy shall not be issued until a decision regarding the exemption application is made, the exemption is otherwise withdrawn by the applicant, or payment of impact fees have been paid.

2. An affidavit and supporting documentation must be provided to the County Administrator or his designee that demonstrates the applicant’s eligibility for an exemption. The documentation shall address, but need not be limited to, all applicable exemption
criteria adopted by the County. The documentation constitutes the application for exemption.

3. The County Administrator or his designee shall determine whether an application for exemption addresses the exemption criteria adopted by the County and is complete. A negative determination by the Administrator or his designee may be appealed to the Board of Commissioners in accordance with Section 12 of this ordinance.

4. The County Administrator or his designee shall determine the eligibility for an exemption, in accordance with the standards and procedures contained in the exemption criteria adopted by the Board of Commissioners. If action by the Board of Commissioners is required, the application for exemption or appeal shall be considered no later than thirty (30) days after the completed application is received.

6.05 Other Office, Retail Trade or Other Industrial Uses.

Any office, retail trade, or other industrial use that do not meet the criteria set forth in Sections 6.01, 6.02, or 6.03 may request a whole or partial exemption. The Board of Commissioners may grant a whole or partial exemption if the Board of Commissioners finds that the project provides extraordinary benefit in support of the economic advancement of the County's citizens over and above the access to jobs, goods and services that such uses offer in general.

6.06 Reimbursement to Impact Fee Fund.

It is recognized that the cost of system improvements otherwise foregone through exemption of any impact fee must be funded through revenue sources other than impact fees.

2.

"Section 12. Administrative Appeals" 12.02 (5) is hereby deleted in its entirety and replaced with the following:

"5. The Board of Commissioners shall thereafter hold a hearing on the appeal within 30 days after receipt of the applicant's appeal of the decision of the County Administrator or his designee. The Board of Commissioners shall decide the issues within a reasonable time following the hearing, but in no case more than 30 days following the hearing, unless the appellant agrees to an extension to a later date. Any party making an appeal shall have the right to appear at the hearing to present evidence and may be represented by counsel."

7

038-10
This ordinance repeals and replaces the following:

a) Ordinance #022-06 A Resolution of the Board of Commissioners of Coweta County, Georgia adopting the Coweta County Impact Fee Exemption Criteria, adopted April 4, 2006;

b) Ordinance #023-06 An Amendment to the Coweta County Development Impact Fee Ordinance and for Other Purposes, adopted April 13, 2006;

c) Ordinance #024-06 A Resolution of the Board of Commissioners of Coweta County, Georgia amending the Coweta County Impact Fee Exemption Criteria, adopted April 13, 2006;

d) Ordinance #047-06 An Amendment to the Coweta County Development Impact Fee Ordinance and for Other Purposes, adopted June 20, 2006;

e) Ordinance #048-06 A Resolution of the Board of Commissioners of Coweta County, Georgia to Clarify and Amend a Section Dealing with Prequalified Industrial Uses; and


3.

This Ordinance shall not become effective until five (5) working days after adoption.
SO ORDAINED in lawfully assembled open session this 1st day of November 2010.

[Signatures]

Chairman

[Signatures]

Attest:   [Signature]
Clerk

038-10
AN ORDINANCE BY THE BOARD OF
COMMISSIONERS OF COWETA COUNTY
TO AMEND THE COWETA COUNTY
DEVELOPMENT IMPACT FEE ORDINANCE

WHEREAS, the Board of Commissioners of Coweta County, Georgia (hereinafter “Board”) adopted a Development Impact Fee Ordinance (hereinafter “Ordinance”) on April 4, 2006, as amended, which allows for the exemption or partial exemption of certain uses from the payment of impact fees; and

WHEREAS, the Board adopted an amendment to the Ordinance on November 2, 2011, amending the exemption criteria and the appeal process; and

WHEREAS, the Board finds that while the Ordinance is silent as to the exemption of public schools from the payment of impact fees, public institutions of learning should be exempt from the payment of impact fees since schools of all education levels, whether public or private, foster and support extraordinary economic development and employment growth of public benefit to Coweta County, and are instrumental in creating and attracting a highly qualified labor force in the county that will cultivate business development and expansion; and

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of Coweta County, Georgia and it is hereby ordained by the authority of the same that the Development Impact Fee of Coweta County, Georgia is hereby amended as follows:

1.

“Section 6. Exemptions” is hereby amended by deleting Section 6.01 in its entirety and replacing it with the following:

6.01 100% Administrative Exemption

An institution, public and private schools, or industrial use shall be granted at 100% exemption by the County Administrator or his designee from all applicable impact fees if that use can meet the requirements set out in this Section.

(a) Institutions.

(i). Religious Institutions.

An institution shall be granted a 100% exemption by the County Administrator or his designee from all applicable impact fees upon the determination that the new construction or expansion project meets all of the following criteria:

007-11
1. The institution that will own and occupy the new construction or expansion project is protected as a ‘religious institution’ under the federal Religious Land Use and Institutionalized Persons Act of 2000, 42 U.S.C.A. §§2000cc to—5 (West Supp. 2001);

2. The institution that will own and occupy the new construction or expansion project has been recognized as tax-exempt by the U.S. Internal Revenue Service as an organization operated exclusively for religious purposes under Section 501(c)(3) of the internal Revenue Code; and

3. The new construction or expansion project is clearly designated to accommodate the institution’s unique or individual occupancy and operational characteristics that are related to the religious exercise or assembly for the institution.

(ii). Medical Institutions.
An institution shall be granted a 100% exemption by the County Administrator or his designee from all applicable impact fees upon the determination that the new construction or expansion project meets all of the following criteria:

1. The institution that will own and occupy the new construction or expansion project is a corporation, fund, or foundation organized and operated exclusively for the establishment or maintenance of hospitals, clinics, homes for the aged, and/or the advancement of medical and similar knowledge through research under Section 501(c)(3) of the Internal Revenue Code.

2. The new construction or expansion project is clearly designated to accommodate the institution’s unique or individual occupancy and operational characteristics that are directly related to services described in Paragraph 1 above provided by the institution.

(b) Public and Private Schools.
Public and private schools shall be granted a 100% exemption by the County Administrator or his designee from all applicable
impact fees upon the determination that the new construction or expansion project meets all of the following criteria:

1. For private schools, the corporation or other entity that will own and occupy the new construction or expansion project has adopted articles of organization (as defined by and acceptable to the U.S. Internal Revenue Service) that limits it exclusively to education purposes, and to the primary purpose of educating children or young adults on its premises, and its tax-exempt status has been recognized by the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Code;

2. The new construction or expansion project is clearly designed to accommodate the public or private school’s unique or individual occupancy and operational characteristics, such as classroom space, congregate dining facilities, student residence/dormitory facilities and/or sports/recreational activities; and

3. The public or private school is an accredited school under rules of the State of Georgia, as follows:

   a. For grades K-12, an accredited school shall mean one whose students are recognized and approved by the Georgia Department of Education for purposes of transferring credits to public schools on the same basis as students from one public school to another under Rules 160-5-1-.15 of the Department of Education, and/or whose graduates are recognized by the Georgia Board of Regents for college entrance to any institution of the University System of Georgia on the same basis as graduates from public schools.

   b. For public or private collegiate institutions, an accredited school shall mean one that is accredited by the Southern Association of Colleges and Schools or other approved accrediting agency on the same basis as a public college or university in Georgia.

(c) Government-owned Property.

A private corporation, individual, or other private entity that constructs new structures or expands existing structures on
a long-term lease with the governmental entity and shall never, based on local, state or federal regulations, be authorized to own said real property, shall be granted a 100% exemption from all applicable impact fees. Government owned structures shall be granted a 100% exemption from all applicable fees whether located on government-owned real property or privately owned real property so long as the structure shall be owned and operated by a government for governmental or educational purposes.

(d) Industrial Uses.

An Industrial Use, defined as any one or more uses which involve the production, manufacturing, processing, assembling, storing or handling or any agricultural, manufactured, mining, or industrial product or any combination of the foregoing, shall be granted a 100% exemption by the County Administrator or his designee from all applicable impact fees if:

1. The Industrial Use is eligible and qualified to receive financing through Industrial Revenue Bonds pursuant to the general laws of Georgia (36-62-1, et. seq.) and creates more than 200 new jobs within two (2) years after issuance of a certificate of occupancy, or project cost exceed $50,000,000 in investments.

3.

This Ordinance shall become effective immediately upon adoption.

SO ORDAINED in lawfully assembled open session this 5th day of May, 2011.

Chairman

Attest:

Clerk