

Exhibit B

Subchapter B. Roadway Impact Fees

§ **152.100** Purpose. This Subchapter is intended to assure the provision of adequate roadway facilities to serve New Development in the City by requiring each development to pay a share of the costs of such Capital Improvements or Roadway Facility expansions necessitated by and attributable to such New Development.

§ **152.101** Authority. This Subchapter is adopted pursuant to Texas Local Government Code (TLGC) Chapter 395 and the Pflugerville City Charter. Chapter 395 supplements this Subchapter to the extent that its provisions may be applicable hereto and, to such extent, its provisions are incorporated herein by reference. The provisions of this Subchapter shall not be construed to limit the power of the City to utilize other methods authorized under State law or pursuant to other City powers to accomplish the purposes set forth herein, either in substitution or in conjunction with this Subchapter. Guidelines may be developed by ordinance, resolution, or otherwise to implement and administer this Subchapter.

§ **152.102** Applicability. The provisions of this Subchapter apply to all new, non-exempt development within the corporate boundaries of the City located within a Roadway Service Area.

§ **152.103** Definitions. In this Subchapter:

- A. Assessment means the determination of the amount of the Maximum Assessable Roadway Impact Fee per Service Unit which can be imposed on New Development pursuant to this Subchapter.
- B. Capital Improvement means a Roadway Facility with a life expectancy of three or more years, to be owned and operated by or on behalf of the City including the City's share of costs for infrastructure and associated improvements designated on a City's master plan but constructed by another entity.
- C. City means the City of Pflugerville, Texas.
- D. City Manager means the City Manager of the City of Pflugerville, Texas, or his or her designee.
- E. Credit means a reduction in the amount of a Roadway Impact Fee(s), payments, or charges for approved construction or provision of the same type of Capital Improvement for which a fee has been assessed for a New Development. This is done by either by a proven decrease in the number of Service Units attributable to such development or a decrease in the amount of Roadway Impact Fees otherwise due, that results from contributions of land, improvements or funds to construct system improvements in accordance with the City's subdivision and development regulations, policies or requirements, as determined by the City.

- F. Development Unit(s) is the expression of the size of each land use planned within a development and used for the calculation of Roadway Impact Fees to compute the number of Service Units consumed by each individual land use application.
- G. Effective Date means January 1, 2021.
- H. Final plat approval means authorization by the City Planning and Zoning Commission and the Chairperson of the City Planning and Zoning Commission executes the Owner's plat. The term applies both to original plats and replats.
- I. Impact Fee, or "Roadway Impact Fee", means a fee, charge, or Assessment for Roadway Facilities imposed on New Development by the City pursuant to this Subchapter in order to generate revenue to fund or recoup all or part of the costs of Capital Improvements or facility expansion necessitated by and attributable to such New Development. The term includes amortized charges, lump-sum charges, capital recovery fees, contributions in aid of construction and any other fee that functions as described by this Subchapter or the Statute. The term is inclusive of both the Maximum Assessable Roadway Impact Fee and the Roadway Impact Fee Collection Rate as herein described. The term does not include dedication of rights-of-way or easements or construction streets, sidewalks, or curbs if the dedication or construction is required by a valid Subchapter and is necessitated by and attributable to the new development.
- J. Land Use Assumptions means the description of Service Areas and the projections of changes in land uses affecting residential and employment growth in the Service Area over a 10-year period and adopted by the City, as may be amended from time to time, upon which the Roadway Impact Fee Capital Improvements Plan is based.
- K. Land Use / Vehicle-Mile Equivalency Table (LUVMET) means a table converting the demands for Capital Improvements generated by various land uses to numbers of Service Units, as may be amended from time to time. The LUVMET expresses the number of Service Units equivalent to each individual land use application as vehicle miles per Development Unit. The Land Use / Vehicle-Mile Equivalency Table is provided in **§152.105, Schedule 3.**
- L. Maximum Assessable Roadway Impact Fee means the Impact Fee that is established for each Service Area computed by calculating the total projected costs of Capital Improvements necessitated by, and attributable to, New Development and subtracting a Credit to be generated by new Service Units, including the payment of debt, associated with the Impact Fee Capital Improvement Plans, and then dividing that amount by the total number of Service Units anticipated within the service area based upon the Land Use Assumptions. The Maximum Assessable Roadway Impact Fee shall be established and reflected in **§152.105, Schedule 1.** The City may adopt a Roadway Impact Fee Collection Rate that is less than this amount, but in no instance

shall the Roadway Impact Fee exceed the Maximum Assessable Roadway Impact Fee except by amendment of this Subchapter. The Maximum Assessable Roadway Impact Fee shall be declared to be an approximate and appropriate measure of the impacts generated by a new Development Unit on the City's roadway network and is founded to be used in evaluating proportionality based on the dedication or construction of a Capital Improvement imposed as a condition of development approval.

- M. New Development means a subdivision of land, a project involving the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure, or any use or extension of land, which has the effect of increasing the requirements for Capital Improvements or Roadway Facility Expansions, measured by the number of Service Units to be generated by such activity, and which requires either the approval and filing with the county of a plat pursuant to the City's subdivision ordinance or the issuance of a building permit.
- N. Property Owner (or Owner) means any person, corporation, legal entity, or agent thereof having a legal or equitable interest in the land for which an Impact Fee becomes due. This definition includes the developer of New Development or the developer's agent acting on behalf of the developer.
- O. Roadway Impact Fee Collection Rate means the current amount of Roadway Impact Fee adopted by Pflugerville City Council to be paid by the Property Owner, as may from time to time be amended, which is the result of a percentage reduction of the adopted Maximum Assessable Roadway Impact Fee. The adopted Roadway Impact Fee Collection Rate shall be established and reflected in **§152.105 Schedule 2**. The adopted Roadway Impact Fee Collection Rate may be further reduced with Credits, designed to fairly reflect the value of Roadway Facilities provided by a developer in accordance with the City's development regulations or requirements.
- P. Roadway means any major and minor arterial or collector street, together with all necessary appurtenances as designated in the City's adopted Transportation Master Plan, as may be amended from time to time. Roadway also includes any thoroughfare designated as a numbered highway on the official federal or Texas highway system; to the extent that the City incurs Capital Improvement costs for such facility.
- Q. Roadway Facility means an improvement or appurtenance to a Roadway which includes, but is not limited to, intersection improvements; traffic signals; turn lanes; drainage facilities associated with the Roadway Facility; street lighting, sidewalks or curbs, and water and wastewater improvements affected by the Roadway Facility. Roadway Facility also includes any improvement or appurtenance to an intersection with a Roadway officially enumerated in the federal or Texas highway system, and to any improvements or appurtenances to such federal or Texas highway, to the extent that the City has incurred capital costs for such facilities, including without limitation

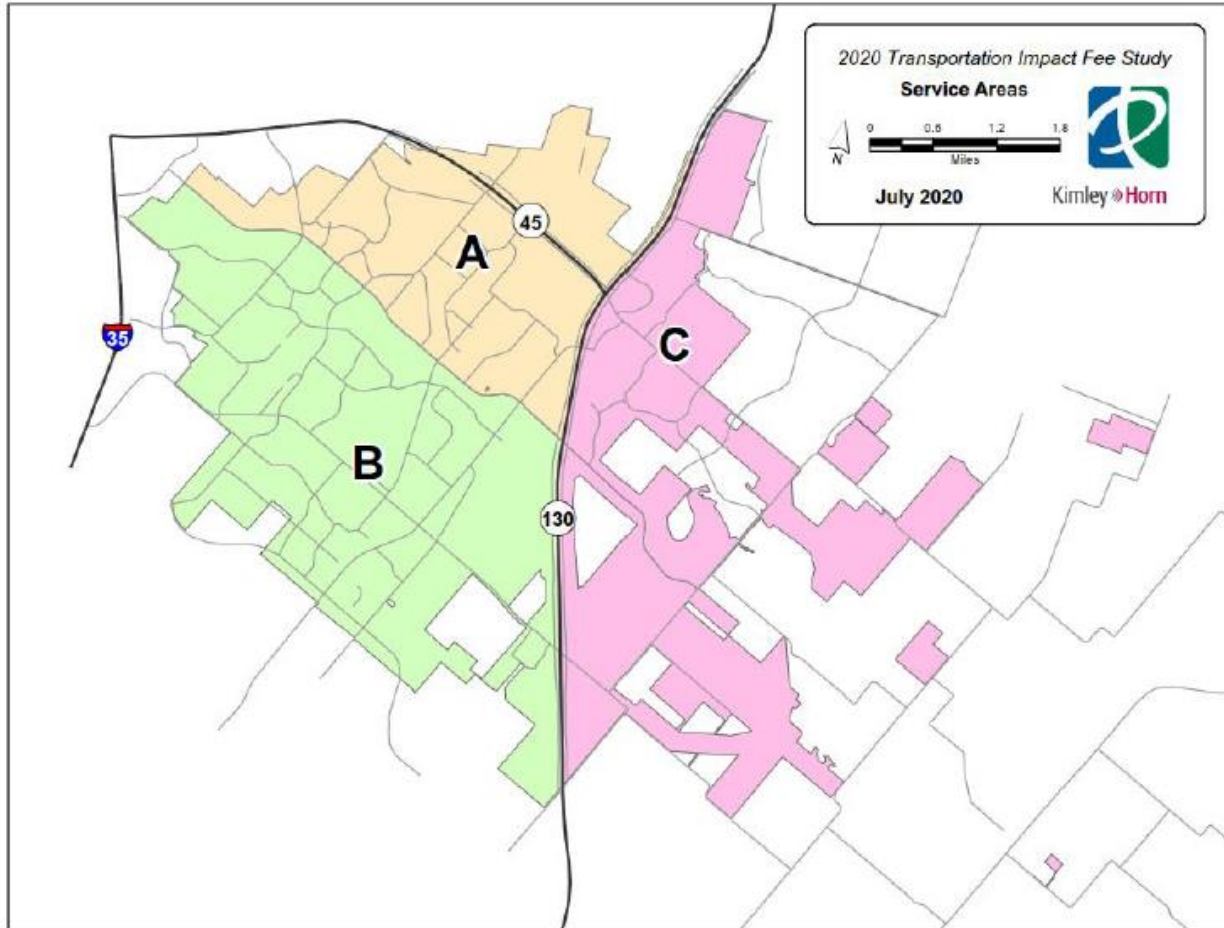
local matching funds and costs related to utility line relocation and the establishment of curbs, gutters, sidewalks, and drainage appurtenances. Roadway Facility excludes those improvements or appurtenances to any Roadway which is a Site-related Facility.

- R. Roadway Facility Expansion means the expansion of the capacity of an existing roadway in the City, but does not include the repair, maintenance, modernization, or expansion of an existing roadway to better serve existing development.
- S. Roadway Impact Fee Capital Improvements Plan, or “Capital Improvements Plan” (CIP) means the adopted plan, as may be amended from time to time, which identifies the roadway facilities or Roadway Facility expansions and their costs for each roadway Service Area, which are necessitated by and which are attributable to New Development, for a period not to exceed 10 years, which are to be financed in whole or in part through the imposition of Roadway Impact Fees pursuant to this Subchapter. This definition does not include the City’s approved 5-year CIP evaluated on an annual basis pursuant to City Charter and local ordinance.
- T. Service Area means a Roadway Service Area within the City’s corporate boundary that does not exceed six miles, within which Impact Fees for Roadway Capital Improvements or Roadway Facility expansions may be collected for New Development occurring within such area and within which fees so collected will be expended for those types of improvements or expansions identified in the Roadway Impact Fee Capital Improvements Plan applicable to the Service Area.
- U. Service Unit means a vehicle-mile. A vehicle-mile shall be defined as one (1) vehicle traveling a distance of one (1) mile during the afternoon peak hour as calculated herein.
- V. Site-related Facility means an improvement or facility which is for the primary use or benefit of one or more New Developments and/or which is for the primary purpose of safe and adequate provision of Roadway Facilities to serve the New Development, including access to the development, which is not included in the Roadway Capital Improvements Plan, and for which the developer (s) or Property Owner(s) is solely responsible under subdivision or other applicable development regulations. Site-related Facility may include a Roadway improvement which is located offsite, or within or on the perimeter of the development site.
- W. System Facility means a roadway improvement or facility expansion which is designated in the Roadway Impact Fee Capital Improvements Plan and which is not a Site-related Facility. System Facility may include a roadway improvement which is located offsite, or within or on the perimeter of the development site.

§ 152.104 Roadway Service Areas. The City hereby establishes three (3) Roadway Service Areas, constituting land within the City’s corporate boundaries, as depicted in **Figure 1, Roadway Service**

Areas. The boundaries of the Roadway Service Areas may be amended from time to time, or new Roadway Service Areas may be delineated, pursuant to the procedures of this Subchapter.

Figure 1. Roadway Service Areas



§ 152.105 Roadway Impact Fees Adopted. The City hereby adopts the Maximum Assessable Roadway Impact Fee provided below in **Schedule 1**, and the Roadway Impact Fee Collection Rate provided below in **Schedule 2**. Each non-exempt New Development shall be assessed the Maximum Assessable Roadway Impact Fee and shall pay the Roadway Impact Fee Collection Rate, minus any applicable Credits, as described herein. Except as herein otherwise provided, the Assessment and collection of a Roadway Impact Fee shall be additional and supplemental to, and not in substitution of, any other tax, fee, charge or assessment which is lawfully imposed on and due against the property.

Schedule 1 Maximum Assessable Roadway Impact Fee (per Service Unit)

Schedule 1, Table A – Maximum Assessable Roadway Impact Fee	
Service Area	Maximum Fee Per

	Service Unit (per Vehicle-Mile)
A	\$1,590
B	\$2,916
C	\$3,156

Schedule 2 Roadway Impact Fee Collection Rate (per Service Unit)

A. Effective January 1, 2021 through December 31, 2022

- 1) For all properties with final plat approval dated before January 1, 2021, the roadway impact fees will be assessed January 1, 2021.
- 2) For all property with final plat approval dated before March 1, 2021, the roadway impact fees will be assessed at time of final plat approval and will not be charged until building permit application dated on or after January 1, 2022, as set forth in Table A.
- 3) For all property with final plat approval on or after March 1, 2021, but before January 1, 2023, the roadway impact fees will be assessed at final plat approval, and will be charged at building permit application as set forth in Table A.

Schedule 2, Table A – Effective January 1, 2021 through December 31, 2022		
Roadway Impact Fee Collection Rate (Per Service Unit)		
Service Areas	Residential	Non-Residential
A	\$1,192	\$795
B	\$1,192	\$1,458
C	\$1,192	\$1,578

B. Effective January 1, 2023

For all property with final plat approval on or after January 1, 2023, the roadway impact fees will be assessed at final plat approval, and will be charged at building permit application as set forth in Table B.

Schedule 2, Table B – Effective January 1, 2023		
Roadway Impact Fee Collection Rate (Per Service Unit)		
Service Areas	Residential	Non-Residential
A	\$1,590	\$795
B	\$1,590	\$1,458
C	\$1,590	\$1,578

Schedule 3 Land Use / Vehicle-Mile Equivalency Table (LUVMET)

The Land Use / Vehicle-Mile Equivalency Table shall be used in determining the number of Service Units equivalent to each individual land use application.

Schedule 3 Land Use / Vehicle-Mile Equivalency Table (LUVMET)											
Land Use Category	ITE Land Use Code	Development Unit	Trip Gen Rate (PM)	Pass -by Rate	Pass -by Source	Trip Rate	Trip Length (mi)	Adj. For O-D	Adj. Trip Length (mi)	Max Trip Length (mi) (Max. 6.00)	Veh-Mile Per Dev-Unit
PORT AND TERMINAL											
Truck Terminal	030	1,000 SF GFA	1.87			1.87	10.70	50%	5.35	5.35	10.00
INDUSTRIAL											
General Light Industrial	110	1,000 SF GFA	0.63			0.63	12.89	50%	6.45	6.00	3.78
Industrial Park	130	1,000 SF GFA	0.40			0.40	12.89	50%	6.45	6.00	2.40
Manufacturing	140	1,000 SF GFA	0.67			0.67	12.89	50%	6.45	6.00	4.02
Warehousing	150	1,000 SF GFA	0.19			0.19	12.89	50%	6.45	6.00	1.14
Mini-Warehouse	151	1,000 SF GFA	0.17			0.17	12.89	50%	6.45	6.00	1.02
RESIDENTIAL											
Single-Family Detached Housing	210	Dwelling Unit	0.99			0.99	8.59	50%	4.30	4.30	4.26
Multifamily Housing (Low-Rise)	220	Dwelling Unit	0.56			0.56	8.59	50%	4.30	4.30	2.41
Multifamily Housing (Mid-Rise)	221	Dwelling Unit	0.44			0.44	8.59	50%	4.30	4.30	1.89
Multifamily Housing (High-Rise)	222	Dwelling Unit	0.36			0.36	8.59	50%	4.30	4.30	1.55
Mobile Home Park / Manufactured Home	240	Dwelling Unit	0.46			0.46	8.59	50%	4.30	4.30	1.98
Senior Adult Housing-Detached	251	Dwelling Unit	0.30			0.30	8.59	50%	4.30	4.30	1.29
Senior Adult Housing-Attached	252	Dwelling Unit	0.26			0.26	8.59	50%	4.30	4.30	1.12
Assisted Living	254	Beds	0.26			0.26	8.59	50%	4.30	4.30	1.12
LODGING											

Hotel	310	Room	0.60			0.60	5.41	50%	2.71	2.71	1.63
Motel / Other Lodging Facilities	320	Room	0.38			0.38	5.41	50%	2.71	2.71	1.03
RECREATIONAL											
Golf Driving Range	432	Tee	1.25			1.25	6.35	50%	3.18	3.18	3.98
Golf Course	430	Acre	0.28			0.28	6.35	50%	3.18	3.18	0.89
Recreational Community Center	495	1,000 SF GFA	2.31			2.31	6.35	50%	3.18	3.18	7.35
Ice Skating Rink	465	1,000 SF GFA	1.33			1.33	6.35	50%	3.18	3.18	4.23
Miniature Golf Course	431	Hole	0.33			0.33	6.35	50%	3.18	3.18	1.05
Multiplex Movie Theater	445	Screens	13.73			13.73	6.35	50%	3.18	3.18	43.66
Racquet / Tennis Club	491	Court	3.82			3.82	6.35	50%	3.18	3.18	12.15
INSTITUTIONAL											
Religious Place of Worship	560	1,000 SF GFA	0.49			0.49	6.30	50%	3.15	3.15	1.54
Day Care Center	565	1,000 SF GFA	11.12	44%	B	6.23	3.39	50%	1.70	1.70	10.59
Elementary and Middle School (K-8)	520/2	Students	0.17			0.17	3.39	50%	1.70	1.70	0.29
High School	530	Students	0.14			0.14	3.39	50%	1.70	1.70	0.24
Junior / Community College	540	Students	0.11			0.11	3.39	50%	1.70	1.70	0.19
University / College	550	Students	0.15			0.15	3.39	50%	1.70	1.70	0.26
MEDICAL											
Clinic	630	1,000 SF GFA	3.28			3.28	6.76	50%	3.38	3.38	11.09
Hospital	610	1,000 SF GFA	0.97			0.97	6.76	50%	3.38	3.38	3.28
Nursing Home	620	Beds	0.22			0.22	6.76	50%	3.38	3.38	0.74
Animal Hospital/Veterinary Clinic	640	1,000 SF GFA	3.53	30%	B	2.47	6.76	50%	3.38	3.38	8.35
OFFICE											
Corporate Headquarters Building	714	1,000 SF GFA	0.60			0.60	6.76	50%	3.38	3.38	2.03
General Office Building	710	1,000 SF GFA	1.15			1.15	6.76	50%	3.38	3.38	3.89
Medical-Dental Office Building	720	1,000 SF GFA	3.46			3.46	6.76	50%	3.38	3.38	11.69

Single Tenant Office Building	715	1,000 SF GFA	1.71			1.71	6.76	50%	3.38	3.38	5.78
Office Park	750	1,000 SF GFA	1.07			1.07	6.76	50%	3.38	3.38	3.62
COMMERCIAL - Automobile Related											
Automobile Care Center	942	1,000 SF GFA	3.11	40%	B	1.87	5.41	50%	2.71	2.71	5.07
Automobile Parts Sales	843	1,000 SF GFA	4.91	43%	A	2.80	5.41	50%	2.71	2.71	7.59
Gasoline/Service Station	944	Vehicle Fueling Position	14.03	42%	A	8.14	1.20	50%	0.60	0.60	4.88
Gasoline/Service Station w/ Conv Market and Car Wash	945	Vehicle Fueling Position	13.99	56%	B	6.16	1.20	50%	0.60	0.60	3.70
New Car Sales	841	1,000 SF GFA	2.43	20%	B	1.94	5.41	50%	2.71	2.71	5.26
Quick Lubrication Vehicle Shop	941	Servicing Positions	4.85	40%	B	2.91	5.41	50%	2.71	2.71	7.89
Self-Service Car Wash	947	Stall	5.54	40%	B	3.32	1.20	50%	0.60	0.60	1.99
Tire Store	848	1,000 SF GFA	3.98	28%	A	2.87	5.41	50%	2.71	2.71	7.78
COMMERCIAL - Dining											
Fast Food Restaurant with Drive-Thru Window	934	1,000 SF GFA	32.67	50%	A	16.34	3.39	50%	1.70	1.70	27.78
Fast Food Restaurant without Drive-Thru Window	933	1,000 SF GFA	28.34	50%	B	14.17	3.39	50%	1.70	1.70	24.09
High Turnover (Sit-Down) Restaurant	932	1,000 SF GFA	9.77	43%	A	5.57	5.41	50%	2.71	2.71	15.09
Quality Restaurant	931	1,000 SF GFA	7.80	44%	A	4.37	5.41	50%	2.71	2.71	11.84
Coffee/Donut Shop with Drive-Thru Window	937	1,000 SF GFA	43.38	70%	A	13.01	1.20	50%	0.60	0.60	7.81
COMMERCIAL - Other Retail											
Free-Standing Store	815	1,000 SF GFA	4.83	30%	C	3.38	6.35	50%	3.18	3.18	10.75
Nursery (Garden Center)	817	1,000 SF GFA	6.94	30%	B	4.86	6.35	50%	3.18	3.18	15.45
Home Improvement Superstore	862	1,000 SF GFA	2.33	48%	A	1.21	6.35	50%	3.18	3.18	3.85
Pharmacy/Drugs store w/o Drive-	880	1,000 SF GFA	8.51	53%	A	4.00	6.35	50%	3.18	3.18	12.72

Thru Window											
Pharmacy/Drugs tore w/ Drive- Thru Window	881	1,000 SF GFA	10.29	49%	A	5.25	6.35	50%	3.18	3.18	16.7 0
Shopping Center	820	1,000 SF GLA	3.81	34%	A	2.51	6.35	50%	3.18	3.18	7.98
Supermarket	850	1,000 SF GFA	9.24	36%	A	5.91	6.35	50%	3.18	3.18	18.7 9
Toy/Children's Superstore	864	1,000 SF GFA	5.00	30%	B	3.50	6.35	50%	3.18	3.18	11.1 3
Department Store	875	1,000 SF GFA	1.95	30%	B	1.37	6.35	50%	3.18	3.18	4.36
SERVICES											
Walk-In Bank	911	1,000 SF GFA	12.13	40%	B	7.28	3.39	50%	1.70	1.70	12.3 8
Drive-In Bank	912	Drive-in Lanes	27.15	35%	A	17.6 5	3.39	50%	1.70	1.70	30.0 1
Hair Salon	918	1,000 SF GLA	1.45	30%	B	1.02	3.39	50%	1.70	1.70	1.73
Key to Sources of Pass-by Rates: A: ITE Trip Generation Handbook 3rd Edition (August 2014) B: Estimated by Kimley-Horn based on ITE rates for similar categories C: ITE rate adjusted upward by KHA based on logical relationship to other categories											

§ 152.106 Roadway Impact Fee Required. No building permit shall be issued until such Assessment is paid in accordance with the procedures indicated herein.

§ 152.107 Assessment of Impact Fees. The Maximum Assessable Roadway Impact Fee per Service Unit for Roadway Facilities, as may be amended from time to time, hereby is declared to be an approximate and appropriate measure of the impacts generated by a new Development Unit on the City's Roadway System. To the extent that the Roadway Impact Fee Collection Rate charged against a New Development, as may be amended from time to time, is less than the Maximum Assessable Roadway Impact Fee per Service Unit assessed, such difference hereby is declared to be founded on policies unrelated to measurement of the impacts of the New Development on the City's roadway system. The Maximum Assessable Roadway Impact Fee may be used in evaluating any claim by a Property Owner that the dedication or construction of a Capital Improvement within a Service Area imposed as a condition of development approval pursuant to the City's subdivision or development regulations is disproportionate to the impacts created by the development on the City's Roadway System. Assessment of the Impact Fee for any New Development shall be made as follows:

- A. Assessment of the Impact Fees for any New Development shall be based on the applicable Impact Fees per Service Unit in the applicable Service Area in effect at the time of Assessment. No separate act by the City is required to assess Impact Fees.

- B. For a New Development which has received final plat approval before the Effective Date of this Subchapter, Assessment of Impact Fees shall occur on the Effective Date of this Subchapter and shall be the amount of the Maximum Assessable Roadway Impact Fee per Service Unit as set forth in **§152.105, Schedule 1**. However, the Roadway Impact Fee Collection Rate shall not be collected on any Service Unit which has received final plat approval before the Effective Date of this Subchapter and for which a valid building permit is issued within one year after the date of adoption of this Subchapter.
- B. For land which is not required to be platted at the time of application for a building permit, pursuant to the City's subdivision regulations, prior to development, Assessment of Roadway Impact Fees shall occur at the time application is made for the building permit, and shall be the amount of the Maximum Assessable Roadway Impact Fee per Service Unit as set forth in **§152.105, Schedule 1** then in effect.
- C. For New Development which is submitted for approval pursuant to the City's subdivision regulations or which is proposed for replatting on or after the Effective Date of this Subchapter, Assessment of Impact Fees shall be at the time of final plat or replat approval, and shall be the amount of the Maximum Assessable Roadway Impact Fee per Service Unit as set forth in **§152.105, Schedule 1** then in effect.
- D. Following Assessment of the Impact Fee pursuant to this Section, the amount of the Impact Fee Assessment per Service Unit for that development cannot be increased, unless the owner proposes to change the approved development by the submission of a new application for final plat approval or other development application that results in approval of additional Service Units, in which case a new Assessment shall occur at the **§152.105, Schedule 1** rate then in effect for such additional Service Units.
- E. The City Manager or his or her designee shall compute the Roadway Impact Fees for New Development by first determining whether the New Development is eligible for Credits calculated in accordance with this Subchapter, which would further reduce Impact Fees otherwise due in whole or in part. The total amount of Impact Fees for the New Development shall be attached to the development application as a condition of approval.
- F. Approval of an amending plat pursuant to Texas Local Government Code, Section 212.016 and the City's subdivision regulations is not subject to reassessment for an Impact Fee.

§ 152.108 Exemptions to Impact Fees. The following are exempt from the applicability of this Subchapter:

- A. Pursuant to Texas Local Government Code Section 395.022, as amended, a public school district is not required to pay Roadway Impact Fees imposed under this

Subchapter unless the board of trustees of the district consents to the payment of the fees by entering a contract with the City imposing the fees.

§ 152.109 Collection of Impact Fees. Roadway Impact Fees shall be collected in the following manner; however, the City may require construction greater than the Roadway Impact Fee Collection Rate for amounts up to the Maximum Assessable Roadway Impact Fee:

- A. The Roadway Impact Fee Collection Rate shall be paid at the time the City issues a building permit for a New Development.
- B. For properties requiring a plat, the Roadway Impact Fee Collection Rate to be paid and collected per Service Unit for New Development shall be the amount listed in **§152.105, Schedule 2** in effect at the time of final plat approval for up to a one-year period following such final plat approval. After the one-year period has expired, the Roadway Impact Fee Collection Rate shall be paid according to the current amount listed in **§152.105, Schedule 2** then in effect.
- C. For properties that do not require the filing of a plat, the Roadway Impact Fee Collection Rate shall be paid and collected per Service Unit for New Development in the amount listed in **§152.105, Schedule 2** in effect at the time that the building permit is filed.
- D. If the building permit for which an Impact Fee has been paid has expired, and a new application is thereafter filed, the Roadway Impact Fee Collection Rate shall be computed using **§152.105, Schedule 2** in effect at the time of the new application, with Credits for previous payment of Impact Fees being applied against the new Impact Fees due.
- E. Whenever the Property Owner proposes to increase the number of Service Units for a development, the additional Impact Fees collected for such new Service Units shall be determined by using **§152.105, Schedule 2** in effect at the time of the request, and such additional fee shall be collected at the times prescribed by this section.
- F. The City shall compute the Roadway Impact Fees to be paid and collected for the New Development in the following manner:
 - i. Determine the number of Development Units for each land use category in the New Development using the Land Use / Vehicle-Mile Equivalency Table (LUVMET) provided in **§152.105, Schedule 3**.
 - ii. Multiply the number of Development Units for each land use category in the New Development by the vehicle miles (per Development Unit) for each such land use category also found in the Land Use / Vehicle-Mile Equivalency

Table (LUVMET), provided in **§152.105, Schedule 3**, to determine the number of Service Units attributable to the New Development.

- iii. The amount of Roadway Impact Fees to be collected shall be determined by multiplying the number of Service Units for the New Development by the Roadway Impact Fee per Service Unit for the applicable Service Area and applicable land use and shall be calculated at the time of application for and in conjunction with the issuance of a building permit.
 - iv. If an agreement, as described in **§152.110**, providing for Credits exists, the amount of the Credits based on actual costs shall be deducted from the Roadway Impact Fees as calculated above.
- G. The City may vary the rates of collection or amount of Roadway Impact Fees per Service Unit among or within Service Areas in order to reasonably further goals and policies affecting the adequacy of roadway facilities serving New Development, or other regulatory purposes affecting the type, quality, intensity, economic development potential or development timing of land uses within such Service Areas.
- H. Where an application for a building permit is for a “shell” or speculative building, the amount of the Roadway Impact Fee shall be calculated assuming that the entire building will be used as either “General Office”, “General Light Industrial”, or “Shopping Center” as shown in the Land Use / Vehicle-Mile Equivalency Table (LUVMET). Where a subsequent application for a building permit is made for the finish-out of the shell building, or portion thereof, for the ultimate use, an additional Roadway Impact Fee shall be charged and paid if the ultimate use is different from “General Office”, “General Light Industrial”, or “Shopping Center.”
- I. An Owner may submit an alternative Service Unit computation based upon a trip generation study as defined by the Institute of Transportation Engineers for the proposed land use not included in the Land Use / Vehicle-Mile Equivalency Table (LUVMET) by following the process for appeals pursuant to **§152.117**. Appeals.

§ 152.110 Credits against Impact Fees. The City may credit Capital Improvements or funding for construction of any System Facility that is required or agreed to by the City, pursuant to rules established in this section or pursuant to administrative guidelines promulgated by the City with the following limitations:

- A. The Credit shall be associated with the plat or other detailed plan of development for the property that is to be served by the Roadway Facility.
- B. Before Impact Fees can be reduced by Credits authorized under this section, the Owner of the property shall apply for Credits based on actual costs with the City. An Owner of a New Development who has constructed or financed a Roadway Capital Improvement or Roadway Facility expansion designated in the Roadway Impact Fee

Capital Improvements Plans, or other Roadway Capital Improvement that supplies excess capacity, as required or authorized by the City, is eligible to enter into an agreement with the City to provide for Credits against Roadway Impact Fees due. The agreement shall identify the basis for and the method for computing and the amount of the Credit due and any reduction in Credits attributable to the consumption of road capacity by developed lots or tracts served by the Roadway Capital Improvements.

- C. Credits shall be determined by comparing costs of Roadway Capital Improvements supplied by the project with the costs of Roadway Capital Improvements to be utilized by development within the project, utilizing a methodology approved by the City. The Credit determination shall be incorporated within an agreement for Credits, in accordance with this Subchapter. The Roadway requirements of an agreement for Credits shall not be less than what is required by the Pflugerville's development ordinances. Unless the agreement specifies otherwise, a Credit associated with a plat shall be applied when the first building permit is submitted and to each subsequent building permit application to reduce the Impact Fees due until the amount associated with Credit is exhausted.
- D. Master Planned Community projects, including subdivisions containing multiple phases, and whether approved before or after the Effective Date of these Impact Fee regulations, may apply for Credits against Roadway Impact Fees for the entire project based upon contributions of Capital Improvements or funds toward construction of system facilities, or other Roadway Capital Improvements supplying excess capacity.
- E. The City's current policies and regulations shall apply to determine a New Development's obligations to construct adjacent System Facilities. The obligation to construct, however, shall not exceed the Maximum Assessable Roadway Impact Fee assessed against the New Development under **§152.105, Schedule 1**. Construction required under such policies and regulations shall be a Credit against the amount of Impact Fees otherwise due. If the costs of constructing a System Facility in accordance with the current City policies and regulations are greater than the amount of the Roadway Impact Fee Collection Rate due, the amount of the Credit due shall be deemed to be 100% of the assessed Impact Fees and no Impact Fee shall be collected thereafter for the development, unless the number of Service Units is subsequently increased.
- F. All Credits against Roadway Impact Fees shall be based upon standards promulgated by the City, which may be adopted as administrative guidelines, including the following standards:
 - (1) No Credit shall be given for the dedication or construction of Site-related Facilities.

- (2) No Credit shall be given for a Roadway Facility which is not identified within the Roadway Impact Fee Capital Improvements Plan, unless the facility is on or qualifies for inclusion on the Transportation Master Plan, as amended, and the City agrees that such improvement supplies capacity to New Developments other than the development paying the Roadway Impact Fee and provisions for Credits are incorporated in an agreement for Credits pursuant to this Subchapter.
- (3) The City or Pflugerville Community Development Corporation (PCDC) may participate in the construction costs of a System Facility to be dedicated to the City, including costs that exceed the amount of the Impact Fees due for the development, in accordance with policies and rules established by the City. The amount of any Credit for construction of a System Facility shall be reduced by the amount of any participation funds received from the City or PCDC.
- (4) Where funds for Roadway Facilities have been escrowed under an agreement that was executed with the City prior to the Effective Date of this Subchapter, the following rules apply:
 - (a) Funds expended under the agreement for Roadway Facilities shall first be credited against the amount of Roadway Impact Fees that would have been due under **§152.105, Schedule 2** for those Development Units for which building permits have already been issued; and
 - (b) Any remaining funds shall be credited against Impact Fees due for the development under **§152.105, Schedule 2** at the time building permits are issued.
- G. Credits for construction of Capital Improvements shall be deemed created when the Capital Improvements are completed and the City has accepted the facility, or in the case of Capital Improvements constructed and accepted prior to the Effective Date of this Subchapter, on such Effective Date. Credits created after the Effective Date of this Subchapter shall expire ten (10) years from the date the Credit was created. Credits arising prior to such Effective Date shall expire ten (10) years from such Effective Date. Upon application by the Property Owner, the City may agree to extend the expiration date for the Credit on mutually agreeable terms.
- H. No Credits for rights-of-way or easements. Rights-of-way and easements are not included in the study, and no Credits shall be granted for the dedication of rights-of-way or easements. Rights-of-way and easements are dedicated as required by the ordinances of the City, necessitated by and attributable to a New Development, and do not exceed the amount required for infrastructure improvements that are roughly proportionate to the New Development.

§ 152.111 Use of Proceeds of Impact Fee Accounts.

- A. The Roadway Impact Fees collected for each Service Area pursuant to these regulations may be used to finance or to recoup the costs of any roadway improvements or facility expansions identified in the Roadway Impact Fee Capital Improvements Plan for the Service Area, including but not limited to the construction contract price, surveying and engineering fees, and land acquisition costs (including land purchases, court awards and costs, attorney's fees, and expert witness fees).
- B. Roadway Impact Fees may also be used to pay the principal sum and interest and other finance costs on bonds, notes or other obligations issued by or on behalf of the City to finance such Capital Improvements or Facility Expansions in the Roadway Impact Fee Capital Improvement Plan.
- C. Roadway Impact Fees may be used to pay for the contract services of an independent qualified engineer or financial consultant preparing or updating the Roadway Impact Fee Capital Improvements Plan who is not an employee of the political subdivision.
- D. Impact Fees collected may not be used to pay for the expenses prohibited by Statute.

§ 152.112 Establishment of Accounts. The City's Finance Department shall establish an account to which interest is allocated for each Service Area for which a Roadway Impact Fee is imposed pursuant to this Subchapter. Each Impact Fee collected within the Service Area shall be deposited in such account with the following regulations:

- A. Interest earned on the account into which the Impact Fees are deposited shall be considered funds of the account and shall be used solely for the purposes authorized in this Subchapter and the Statute.
- B. The City's Finance Department shall establish adequate financial and accounting controls to ensure that Roadway Impact Fees disbursed from the account are utilized solely for the purposes authorized in this Subchapter and the Statute. Disbursement of funds shall be authorized by the City at such times as are reasonably necessary to carry out the purposes and intent of this Subchapter; provided, however, that any Roadway Impact Fee paid shall be expended within a reasonable period of time, but not to exceed ten (10) years from the date the fee is deposited into the account.
- C. The City's Finance Department shall maintain and keep financial records for Roadway Impact Fees, which shall show the source and disbursement of all fees collected in or expended from each Service Area. The records of the account into which Impact Fees are deposited shall be open for public inspection and copying during ordinary business hours. The City may establish a fee for copying services.

§ 152.113 Impact Fee as Additional and Supplemental Regulation. Roadway Impact Fees established by these regulations are additional and supplemental to, and not in substitution of, any other requirements imposed by the City on the development of land or the issuance of building permits or certificates of occupancy. Such Impact Fees are intended to be consistent with and to further the policies of the Comprehensive Plan, Transportation Master Plan, the Capital Improvements Plan, the zoning ordinances, subdivision regulations and other City policies, ordinances and resolutions by which the City seeks to ensure the provision of adequate public facilities in conjunction with the development of land. This Subchapter shall not affect, in any manner, the permissible use of property, density of development, design, and improvement standards and requirements, or any other aspect of the development of land or provision of public improvements subject to the zoning and subdivision regulations or other regulations and policies of the City, which shall be operative and remain in full force and effect without limitation with respect to all such development.

§ 152.114 Updates to Plans and Revision of Fees. The City shall update its Land Use Assumptions and Capital Improvements Plan and make any revision of fees as indicated below:

- A. The City shall update its Land Use Assumptions and Roadway Impact Fee Capital Improvements Plans and shall recalculate the Roadway Impact Fees based thereon in accordance with the procedures set forth in Texas Local Government Code, Ch. 395, or in any successor statute. However, this does not preclude the City from reviewing its Land Use Assumptions, Roadway Impact Fee Capital Improvements Plans, Roadway Impact Fees, and other factors such as market conditions more frequently than provided for herein to determine whether the Land Use Assumptions and Roadway Capital Improvements Plans should be updated and the Roadway Impact Fees recalculated accordingly, utilizing statutory update procedures.
- B. The Roadway Impact Fee Collection Rate per **§152.105**, Schedule 2 may be amended without revising the Land Use Assumptions and Roadway Capital Improvements Plans at any time prior to the update provided for in this Section, provided that the Roadway Impact Fee Collection Rate to be collected does not exceed the Maximum Assessable Roadway Impact Fees.
- C. If, at the time an update is required as indicated herein and the City Council determines that no change to the Land Use Assumptions, Roadway Impact Fee Capital Improvements Plan or Roadway Impact Fees are needed, it may dispense with such update by following the procedures in Texas Local Government Code, Section 395.0575 or its successor statute.
- D. The City may amend any other provisions of this Subchapter in accordance with procedures for ordinance amendments contained in the City's Charter or State law.

§ 152.115 Refunds

- A. Upon payment of an Impact Fee and an application for a refund submitted to the City, any Impact Fee, or portion thereof, which has not been expended within the Service Area within ten (10) years from the date of payment shall be refunded with accrued interest to the record Owner of the property at the time the refund is paid or another political subdivision or governmental entity which has paid impact fees. Impact Fees shall be accounted for and expended on a first-in, first-out basis. The application for refund pursuant to this section shall be submitted within sixty (60) days after the expiration of the ten-year period for expenditure of the Impact Fee.
- B. Any refund shall bear interest calculated from the date of collection to the date of refund at the statutory rate as set forth in Section 302.002, Finance Code, or its successor statute.
- C. An Impact Fee collected pursuant to this Subchapter shall also be considered expended if the total expenditures for Capital Improvements or Roadway Facility expansions authorized within the Service Area within ten (10) years following the date of payment exceeds the total fees collected within the Service Area for such improvements or expansions during such period.

§ 152.116 Rebates. If the building permit for a New Development for which no vertical construction has occurred, a Roadway Impact Fee has been paid has expired, and a modified or new application has not been filed within six (6) months of such expiration, the City shall, upon written application, rebate the amount of the Impact Fee to the record Owner of the property for which the Impact Fee was paid. If no application for rebate pursuant to this section has been filed within this period, no rebate shall become due.

§ 152.117 Appeals. The Owner for New Development may appeal the applicability or amount of the Roadway Impact Fee or the availability or amount of Credits or Refunds to the City Council using the following procedure:

- A. The burden of proof shall be on the Owner to demonstrate that the Owner is entitled to relief and such appeal should be granted by the City.
- B. Within 30 days following the decision being appealed, the Owner shall submit to the City Manager a written notice of appeal that states the basis for the appeal with particularity. To the extent the Owner relies on any studies or other documents as evidence that the Owner is entitled to relief, the Owner shall submit such studies and documents with the notice of appeal. Along with the notice of appeal, an Owner may request an alternative Service Unit computation for land uses not contained with the latest edition of the ITE Trip Generation Manual by submitting a trip generation study demonstrating the appropriateness of the trip generation rates for the proposed development. An Owner may also include an alternative Service Unit calculation.

- C. The City Manager shall decide on the appeal within 30 days of receipt of written notice of appeal with all supporting studies or documents as evidence.
- D. After the appeal determination by the City Manager, the Owner may petition the City Council. The appeal shall be filed with the City Secretary within 30 days of the City Manager's decision. If City Council review is requested by the Owner after receiving the City Manager's decision, the City Secretary shall schedule a public hearing at which the Owner may present testimony and evidence before the City Council. The City Council shall act on the appeal within 60 days of receipt of the notice of appeal by the City, unless otherwise agreed by the Owner. To the extent that the City Council's action on the appeal requires the Owner to pay an impact fee, the Owner shall promptly pay the impact fee within five business days after the City Council's action on the appeal. The City Council's action on the appeal shall constitute the City's final decision on the matter appealed.
- E. If the notice of appeal is accompanied by a payment or other security satisfactory to the City Attorney in an amount equal to the original determination of the Roadway Impact Fee due, the City shall process and may issue a building permit if other requirements are met while the appeal is pending.
- F. If the City Council allows for a different amount of the Roadway Impact Fee due for a New Development under this section to be paid, it may cause to be appropriated from other City funds the amount of the reduction in the Impact Fee to the account for the Service Area in which the property is located.