

**APPENDIX A**

**WASHINGTON COUNTY**

Transportation Development Tax  
Methodology Report

Revised August 5, 2014

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## **APPENDIX A**

# **WASHINGTON COUNTY**

## **Transportation Development Tax Methodology Report**

### **1.0 BACKGROUND AND INTRODUCTION**

In 1990, the voters of Washington County approved a tax on developing properties called the Traffic Impact Fee (TIF)<sup>1</sup>. The TIF is collected countywide, including within cities, through intergovernmental agreements between the County and each city. Revenues from the TIF are used for major improvements to the arterial and collector road system throughout the County. From approval in 1990 through December 2006, approximately \$230 million in TIF-dedicated funds were collected. During recent years, countywide TIF revenues have been in the range of \$15 to \$17 million per year.

Staff estimates that the current TIF program provides for approximately 20% of future needed capacity improvements to the countywide arterial and collector road system. In October 2007, staff was directed to develop options for changing or replacing the TIF program to increase revenues from new development. Because the TIF was adopted as a voter-approved tax, changes to the TIF program, such as increasing<sup>2</sup> the TIF rates, must first receive voter approval.

This report presents the methodology for calculating the total transportation SDC-eligible costs. These costs represent the maximum transportation SDC rates. Also included is the adjustment methodology and phase-in schedule calculation.

Some of the data in this report were prepared using computer spreadsheet software. The results may vary from what would be obtained using a calculator to compute the same data. These variations are a result of rounding. For currency calculations, all results have been rounded to the nearest dollar.

#### ***A. Legislative Authority***

While Washington County voters have the authority to impose taxes on new development, the Oregon Court of Appeals ruled in 2002 that the County's TIF qualifies as a "System Development Charge" (SDC) and must comply with statutory provisions governing such charges.

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<sup>1</sup> The Traffic Impact Fee (TIF) was adopted and voted on as a tax. In 2002 the Court of Appeals for the State of Oregon ruled that the statutes pertaining to SDCs apply to TIF.

<sup>2</sup>Construction costs have increased by as much as 31.2 % in a single year, but annual TIF rate increases are limited to a maximum of 6% by the current TIF ordinance.

SDCs are one-time fees charged to new development to help pay a portion of the costs associated with building capital facilities to meet needs created by growth. SDCs are authorized for five types of capital facilities including transportation, water, sewer, stormwater, and parks and recreation. The source of authority for the adoption of SDCs is found both in state statute and in the County's own plenary authority to adopt this type of fee. SDCs have been in use in Oregon since the mid-1970's, but State legislation regarding SDCs was not adopted until 1989, when the Oregon Systems Development Act (SDC Act) was passed. The purpose of this Act was to "...provide a uniform framework for the imposition of system development charges..." Legislative additions and modifications to the Act were made in 1993, 1999, 2001, and 2003. The Oregon Systems Development Act requires local governments that enact SDCs to:

- adopt SDCs by ordinance or resolution;
- develop a methodology outlining how the SDCs were developed;
- adopt a plan and project list to designate capital improvements that can be funded with "improvement fee" SDC revenues;
- provide credit against the amount of the SDC for the construction of certain "qualified public improvements";
- separately account for and report receipt and expenditure of SDC revenues, and develop procedures for challenging expenditures; and
- use SDC revenues for capital improvements and compliance costs only - operations and maintenance uses are prohibited.

### ***B. "Improvement fee" and "Reimbursement fee" SDCs***

The SDC Act provides for the imposition of two types of SDCs: (1) "improvement fee", and (2) "reimbursement fee". An "improvement fee" SDC may be charged for new capital improvements that will address future capacity needs. Revenues from "improvement fee" SDCs may be used only for capacity-increasing capital improvements included in a plan and list of projects that identifies the expected timing, cost, and growth-required percentage for each project.

"Reimbursement fee" SDCs may be charged for the costs of existing capital facilities if "excess capacity" is available to accommodate growth. Revenues from "reimbursement fees" may be used for *any* capital improvement project, including major repairs, upgrades, or renovations. A SDC may include both an improvement fee and a reimbursement fee SDC if the basis for both exists.

### ***C. Requirements and Options for Credits, Exemptions, Rate Incentives, and Discounts***

#### (1) Credits

A credit is a reduction in the amount of the SDC for a specific development. The SDC Act requires that credit must be provided for the construction of any

"qualified public improvement" that (1) is required as a condition of development approval, (2) is identified in the plan and list of projects on which improvement fee SDC revenues may be used, and (3) either is not located on or contiguous to property that is the subject of development approval, or is located on or contiguous to such property and is required to be built larger or with greater capacity than is necessary to meet the needs of the particular development project.

The credit for a qualified public improvement may be applied only against an SDC for the same type of improvement (e.g., a transportation improvement can only be used for a credit for a transportation SDC), and must be granted only for the cost of that portion of an improvement which exceeds the minimum standard facility size or capacity needed to serve the particular project. For multi-phase projects, any excess credit must be applied only against SDCs that accrue in subsequent phases of the original development project.

In addition to these required credits, the County may, if it so chooses, provide a greater credit, establish a system providing for the transferability of credits, provide a credit for a capital improvement not identified in the required list of projects, or provide a share of the cost of an improvement by other means (i.e., partnerships, other County revenues, etc.).

#### (2) Exemptions / Rate Incentives / Discounts

The County may "exempt" certain types of development from the SDC, or provide another type of "rate incentive" if the exemption or incentive is tied to an adopted Countywide goal or policy. Investigating a TDT credit or fee reduction for land use types that have programs or features aimed at reducing motor vehicle trips, has been deferred to a later date.

## **2.0 TRANSPORTATION SDC METHODOLOGY**

### ***A. SDC Basis and Justification***

The County has developed a list of transportation SDC-eligible motor vehicle and transit capital improvement projects. These capital improvements generally come from one or more of the following transportation plans: Metro Regional Transportation Plan (Metro 2004), Washington County Transportation Plan, and various city transportation plans. The SDC-eligible capital improvements are needed to serve motor vehicle and transit transportation needs through approximately 2030. Planned motor vehicle and transit capital improvement projects were analyzed to identify 1) the capacity-increasing portion of costs for each project, 2) the future growth benefit (versus current capacity needs), 3) the share of costs projected to be funded through other revenue sources, and 4) the growth-required, SDC-eligible portion. The lists also show the estimated timing of each project.

This transportation SDC methodology is for an “improvement fee” only and establishes the connection between a project’s impacts and the SDC through the use of trip generation data. *Trip Generation* (7th Ed., 2003) published by the Institute of Transportation Engineers (ITE) was used to estimate the number of new trips generated by each new development. The SDC to be paid by new development is based on the impact each specific development will have on the transportation facilities for which the SDC is charged.

**B. Future Trip-Ends**

The ITE *Trip Generation* manual includes motor vehicle trip estimates for various land use types. Each trip is considered to have two ends, one at the origin and one at the destination. To accurately calculate SDC rates using *Trip Generation*, it is necessary to estimate the number of new motor vehicle trip-ends (origin trips and destination trips) so that the cost per trip is not overstated. The average daily number of motor vehicle trip-ends for the years 2008 and 2030 were estimated by County staff using data from the Metro Regional Travel Demand Forecast.

In addition to motor vehicle trips, this transportation SDC methodology also considers transit trips. In order to use *Trip Generation*, estimates for motor vehicle occupancy and transit trips are required. The average motor vehicle occupancy rate was estimated by County staff, again using data from the Metro Travel Demand Forecast, at 1.33 persons for 2008, increasing to 1.42 persons in 2030. Metro Travel Demand Forecast and RTP data were also used by County staff to develop estimates of current (2008) transit trips (equal to approximately 4.15% of motor vehicle trip-ends), and year 2030 transit trips (expected to increase to 6.75% by 2030). The projected increases in the average daily motor vehicle, transit, and total<sup>3</sup> person trip-ends for Washington County are shown in Table 1, below.

**TABLE 1  
 PROJECTED GROWTH IN WASHINGTON COUNTY  
 AVERAGE DAILY TRIP-ENDS  
 (2008 – 2030)**

<b>Trip Category</b>	<b>Estimated 2008</b>	<b>Projected 2030</b>	<b>Increase</b>
Average Daily Motor Vehicle trip-ends*	2,593,363	3,529,900	936,537
Motor vehicle person trip-ends	3,410,584	4,948,525	1,537,941
Transit person trip-ends	106,191	234,808	128,617
<b>Total motor vehicle and transit person trip-ends</b>	<b>3,516,775</b>	<b>5,183,333</b>	<b>1,666,558</b>

\* Includes through-trip-ends using county and city roads, estimated at 37,320 per day in 2008, increasing to 50,200 per day in 2030.

<sup>3</sup> The total person trip-ends includes only motor vehicle and transit person trip-ends, and does not include pedestrian or bicycle person trip-ends.

**C. Capital Improvements Included in the Transportation SDC**

The total SDC-eligible portion of costs for motor vehicle capital improvements included in the County’s SDC-eligible project list is \$2,329,850,413. For transit capital improvements, the total is \$264,412,104. The SDC-eligible growth benefit was identified for each project based on the portion needed to serve new development.

SDC-eligible costs for motor vehicle capital improvements were based upon the proportion of the improvement that is related to capacity and the proportion of that capacity that is attributed to a future rather than an existing need. Oftentimes, transportation projects are a combination of capacity, safety and reconstruction elements. Because SDC funds are restricted to use on capacity elements only, Table 1 was developed to standardize the decision process for determining the portion of a road project that is related to capacity. All roadway capacity projects were categorized as having a 100, 75, 50 or 25 percent capacity share based on the presence of the typical project elements shown on the table below.

**TABLE 2  
 GUIDELINE FOR DETERMINING PROPORTION OF IMPROVEMENT  
 RELATED TO CAPACITY**

Type of Improvement	Percent of Improvement Related to Need for Extra Capacity*			
	100%	75%	50%	25%
Add through-lane	✓			
Add turn lane	✓			
Extend existing or construct new roadway	✓			
Grade separate intersection	✓			
Reconfigure intersection (e.g., roundabout)	✓			
Add signal interconnect or adaptive signal system	✓			
Add new signal, upgrade existing traffic signal, or change signal phasing		✓		
Do minor lane widening requiring reconstruction			✓	
Realign roadway				✓
Add backage road to improve access				✓

\*For projects with multiple improvement elements, percentage of improvement related to extra-capacity need is equal to the element having the highest individual assigned percentage. Improvements not listed on this table have no significant extra-capacity element which would qualify them for SDC eligibility.

For project locations where a deficiency currently exists, the future growth share is less than 100%, reflecting that the project also addresses a non-growth need. The future growth share was estimated using the Metro regional model for 2008 and 2030. The future share was less than 100% when the 2008 V/C<sup>4</sup> exceeded the Washington County acceptable level of service standard of 0.98. In those locations the eligible growth share was calculated by subtracting the acceptable V/C standard (0.98) from the 2008 V/C ratio and dividing by the 2030 V/C ratio. This ratio was multiplied by the eligible capacity amount to get the eligible SDC amount.

Formula 1

1.	(1	-	((Existing (2008) V/C	-	0.98)	/	Future (2030 V/C))
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**D. Compliance Costs**

The County incurs costs to comply with legal requirements for SDCs and may recoup a portion of these costs in accordance with ORS 223.307(5). Estimated compliance costs for this option during the 23-year collection period are shown in Table 2, below.

**TABLE 3  
 ESTIMATED COMPLIANCE COSTS  
 (2008 – 2030)**

Initial Transportation SDC CIP and Methodology Development	\$250,000
Transportation SDC CIP and Methodology Updates (5 X \$40,000 for consulting and staff services)	\$200,000
SDC and CIP Management, Coordination, Accounting and Reporting Costs (\$208,000 per year for engineering, legal, audit, financial reporting and staff services)	\$4,784,000
Total Estimated 23-year Compliance Costs	\$5,234,000

**E. Calculation of Transportation SDC-Eligible Costs**

The Transportation SDC-eligible costs are calculated using the following series of formulas which:

1. calculate the cost per person trip-end for motor vehicle improvements, transit improvements, and compliance costs;
2. identify the number of “new” trips for each type of land use;
3. adjust trip rates to allow for differences in trip lengths;
4. calculate the motor vehicle, transit and compliance costs per unit of development;
5. calculate adjusted cost per unit,
6. calculate percent of need recovered; and
7. calculate the phase-in schedule.

<sup>4</sup> V/C stands for Volume to Capacity Ratio



**1. Cost Per Person Trip-End**

The SDC-eligible capital improvements identified in the appendices include both motor vehicle improvements and transit improvements. The Cost Per Person Trip-End is calculated for each of these travel modes and for compliance costs by dividing the SDC-eligible costs by the increase in the average number of new person trip-ends shown in Table 1, page 5, using the following formula:

Formula 2

2.	SDC-Eligible Project Cost	÷	Increase In Person Trip-Ends	=	SDC-Eligible Cost Per New Person Trip-End
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The SDC-Eligible Cost Per Person Trip-End for each travel mode and for compliance costs are shown in Table 3, below.

**TABLE 4  
 SDC-ELIGIBLE COST PER PERSON TRIP-END**

Type of Cost	SDC-Eligible Project Costs		Total New ADT Person Trip-Ends		Percent of Need Recovered		Cost Per New Person Trip-End
Motor Vehicle Costs	\$2,329,850,413	÷	1,666,558	X	28%	=	\$391
Transit Costs	264,412,104	÷	1,666,558	X	28%	=	\$44
Compliance Costs	\$5,234,000	÷	1,666,558	X	100%	=	\$3
<b>TOTAL</b>	<b>\$2,599,496,517</b>						<b>\$439</b>

Table 5 lists the number of new trips generated for each selected ITE land use category, using Formula 2. Column 1 through 3 lists land use categories, their ITE code numbers, and Unit used for calculation. Column 4 contains either the Weekday Average or, when not available, the Weekday PM Peak Trip Rate from ITE Trip Generation. Column 5 identifies the total person-trips (Column 4 X 1.42 persons per vehicle), plus Column 4 X 6.75% (projected transit trips per motor vehicle trip). Column 6 identifies the percentage of trips that are new or primary, as opposed to pass-by or diverted trips. Column 7 is the result of multiplying columns 5 and 6 by each other, producing the number of new person trips generated per day for each land use category. (NOTE: Because of small sample sizes in Trip Generation, some land use categories do not include trip rates or a number of net new trips generated. For these categories, the trip generation rate for the land use which is the most similar to actual land use is used).

## 2. New Person Trip-Ends Per Unit of Development

The number of new person trip-ends generated per day is calculated for each type of land use using the following formula:

Formula 3

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3.	ITE Trip Rate	X	Number of Person Trips	X	Percent New / Primary Trips	=	New Person Trip-Ends
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The ITE *Trip Generation* manual contains trip rates based on trip generation studies conducted nationwide, and provides the base data of unadjusted counts of trips generated by various types of land use.

These rates and equations represent vehicles entering and exiting a site at its driveways. There are instances, however, when the total number of trips generated by a site is different from the amount of new traffic added to the street system. These sites attract a portion of their trips from traffic on the way from an origin to an ultimate destination. The total trip rates included in *Trip Generation* include all traffic entering or leaving a location or development, and do not account for traffic that is passing by or diverted from other routes and interrupt a “primary” trip between two other locations. These “pass-by” and “diverted” trips are not “new” because they would occur regardless of development activity. Primary trips are trips made for the specific purpose of visiting the generator. The TDT methodology accounts for new or primary trips only and factors out the pass-by and diverted trips from the rate calculations.

"New" trips are often based on the assumption that all trips from residential land uses are new trips (therefore, percentage = 100%), and all other land uses are evaluated to reflect the percentage of their trips that are "new" versus the remainder (which are "pass-by" or “diverted” trips). No land use category has greater than 100% new/primary trips, but some categories have as few as 12% new/primary trips. The percentages used to account for pass-by and diverted link trips in this methodology are based on the data included in the ITE *Trip Generation Handbook, 7<sup>th</sup> Edition* (2004).

**TABLE 5  
 NEW PERSON TRIP-ENDS PER UNIT OF DEVELOPMENT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Land Use Category	ITE Code	Unit*	Weekday Average Trip Rate	Total Person Trips	% Primary Trips	New Person Trip-Ends
<b>Residential</b>						
Single Family Detached	210	/dwelling unit	9.57	14.24	100%	14.24
Apartment	220	/dwelling unit	6.72	10.00	100%	10.00
Residential Condominium/Townhouse	230	/dwelling unit	5.86	8.72	100%	8.72
Manufactured Housing (in Park)	240	/dwelling unit	4.99	7.42	100%	7.42
Assisted Living	254	/bed	2.74	4.08	100%	4.08
Continuing Care Retirement	255	/unit	2.81	4.18	100%	4.18
<b>Recreational</b>						
Park	411	/acre	1.59	2.37	100%	2.37
Golf Course	430	/hole	35.74	53.16	100%	53.16
Golf Driving Range**	432	/tee	12.50	18.59	100%	18.59
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	33.50	49.83	100%	49.83
Bowling Alley	437	/lane	33.33	49.58	100%	49.58
Multiplex Movie Theater**	445	/screen	136.40	202.90	100%	202.90
Health/Fitness Club	492	/T.S.F.G.F.A.	32.93	48.98	100%	48.98
Recreation/Community Center	495	/T.S.F.G.F.A.	22.88	34.03	100%	34.03
<b>Institutional/Medical</b>						
Elementary School (Public)	520	/student	1.29	1.92	100%	1.92
Middle/Junior High School (Public)	522	/student	1.62	2.41	100%	2.41
High School (Public)	530	/student	1.71	2.54	100%	2.54
Private School (K-12)	536	/student	2.48	3.69	100%	3.69
Junior College	540	/student	1.20	1.79	100%	1.79
University/College	550	/student	2.38	3.54	100%	3.54
Church	560	/T.S.F.G.F.A.	9.11	13.55	100%	13.55
Day Care Center/Preschool	565	/student	4.48	6.66	100%	6.66
Library	590	/T.S.F.G.F.A.	54.00	80.33	100%	80.33
Hospital	610	/bed	11.81	17.57	100%	17.57
Nursing Home	620	/bed	2.37	3.53	100%	3.53
Clinic	630	/T.S.F.G.F.A.	31.45	46.78	100%	46.78
<b>Commercial/Services</b>						
Hotel/Motel	310	/room	8.92	13.27	100%	13.27
Building Materials/Lumber	812	/T.S.F.G.F.A.	45.16	67.18	52%	34.93
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	49.12	73.07	48%	35.07
Specialty Retail Center	814	/T.S.F.G.L.A.	44.32	65.93	43%	28.35
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	56.02	83.33	48%	40.00
Hardware/Paint Store	816	/T.S.F.G.F.A.	51.29	76.29	45%	34.33
Nursery/Garden Center	817	/T.S.F.G.F.A.	36.08	53.67	66%	35.42
Shopping Center	820	/T.S.F.G.L.A.	42.94	63.87	43%	27.47
Factory Outlet Center	823	/T.S.F.G.F.A.	26.59	39.55	43%	17.01
New Car Sales	841	/T.S.F.G.F.A.	33.34	49.59	66%	32.73
Automobile Parts Sales	843	/T.S.F.G.F.A.	61.91	92.09	44%	40.52
Tire Superstore	849	/T.S.F.G.F.A.	20.36	30.29	67%	20.29
Supermarket	850	/T.S.F.G.F.A.	102.24	152.08	34%	51.71
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	737.99	1097.76	24%	263.46
Convenience Market with Fuel Pump	853	/V.F.P.	542.60	807.12	16%	129.14
Wholesale Market	860	/T.S.F.G.F.A.	6.73	10.01	48%	4.81
Discount Club	861	/T.S.F.G.F.A.	41.80	62.18	48%	29.85
Home Improvement Superstore	862	/T.S.F.G.F.A.	29.80	44.33	32%	14.18
Electronics Superstore	863	/T.S.F.G.F.A.	45.04	67.00	27%	18.09
Office Supply Superstore**	867	/T.S.F.G.F.A.	34.00	50.58	66%	33.38
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	90.06	133.96	41%	54.93
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	88.16	131.14	38%	49.83
Furniture Store	890	/T.S.F.G.F.A.	5.06	7.53	20%	1.51
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	156.48	232.76	27%	62.85
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	246.49	366.65	27%	99.00

**TABLE 5  
 NEW PERSON TRIP-ENDS PER UNIT OF DEVELOPMENT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Land Use Category	ITE Code	Unit*	Weekday Average Trip Rate	Total Person Trips	% Primary Trips	New Person Trip-Ends
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	89.95	133.80	38%	50.84
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	127.15	189.14	37%	69.98
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	716.00	1065.05	30%	319.52
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	496.12	737.98	30%	221.39
Drive-Thru Restaurant (No Seating)**	935	/T.S.F.G.F.A.	1538.50	2288.52	30%	686.56
Drinking Place/Bar**	936	/T.S.F.G.F.A.	113.40	168.68	50%	84.34
Quick Lubrication Vehicle Shop	941	/Service Stall	40.00	59.50	58%	34.51
Automobile Care Center	942	/T.S.F.G.L.A.	40.10	59.65	58%	34.60
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	168.56	250.73	14%	35.10
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	152.84	227.35	12%	27.28
<b>Office</b>						
General Office Building	710	/T.S.F.G.F.A.	11.01	16.38	100%	16.38
Medical-Dental Office Building	720	/T.S.F.G.F.A.	36.13	53.74	100%	53.74
Government Office Building	730	/T.S.F.G.F.A.	68.93	102.53	100%	102.53
U.S. Post Office	732	/T.S.F.G.F.A.	108.19	160.93	83%	133.57
Office Park	750	/T.S.F.G.F.A.	11.42	16.99	100%	16.99
<b>Port/Industrial</b>						
Truck Terminal	030	/T.S.F.G.F.A.	9.85	14.65	100%	14.65
General Light Industrial	110	/T.S.F.G.F.A.	6.97	10.37	100%	10.37
General Heavy Industrial	120	/T.S.F.G.F.A.	1.50	2.23	100%	2.23
Manufacturing	140	/T.S.F.G.F.A.	3.82	5.68	100%	5.68
Warehouse	150	/T.S.F.G.F.A.	4.96	7.38	100%	7.38
Mini-Warehouse	151	/T.S.F.G.F.A.	2.50	3.72	100%	3.72
Utilities**	170	/T.S.F.G.F.A.	7.60	11.31	83%	9.38

\* Abbreviations used in the "Unit" column:  
 T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area  
 T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area  
 V.F.P. = Vehicle Fueling Position

\*\* Because there is no ITE Weekday Average Trip Rate for this category, the Trip Rate shown is the ITE PM Peak Hour Trip Rate multiplied by a factor of ten.

### 3. Trip Length Adjustment

Table 6 lists the net adjusted trip-ends per day for each type of development, as calculated using Formula 2. Column 1 through 3 restates the ITE codes and land use categories, and Column 4 restates the new trips per day from the last column of Table 4. Column 5 presents the trip length factor for each type of land use. Column 6 displays the net adjusted trips per day for each land use category; the result of multiplying the number of trips (Column 4) by the trip length factor (Column 5).

The ITE trip generation rates do not account for differences in the lengths of trips for different types of development. Because longer trips have a relatively greater impact on the road system than do shorter trips, an adjustment factor is needed to account for differences in trip lengths relative to the length of an “average” trip. The net adjusted trip-ends generated per day is determined for each type of land use by multiplying the number of new person trip-ends (from Formula 3) by the trip length factor for each type of land use:

Formula 4

4.	New Person Trip-Ends	X	Trip Length Factor	=	Net Adjusted Trip-Ends Per Day
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Trip length data from surveys conducted for the U.S. Department of Transportation and published in the "National Household Travel Study" (2001) were used in developing the Trip Length Factors, as were concepts and methods recommended by James C. Nicholas, in "The Calculation of Proportionate-Share Impact Fees" (American Planning Association, 1988), and "Development Impact Fee Policy and Administration", (American Planning Association, 1990).

**TABLE 6**  
**NET ADJUSTED TRIP-ENDS PER UNIT OF DEVELOPMENT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Land Use Category	ITE Code	Unit*	New Person Trip-Ends	Trip Length Factor	Net Adjusted Trip-Ends
<b>Residential</b>					
Single Family Detached	210	/dwelling unit	14.24	1.00	14.24
Apartment	220	/dwelling unit	10.00	1.00	10.00
Residential Condominium/Townhouse	230	/dwelling unit	8.72	1.00	8.72
Manufactured Housing (in Park)	240	/dwelling unit	7.42	1.00	7.42
Assisted Living	254	/bed	4.08	1.00	4.08
Continuing Care Retirement	255	/unit	4.18	1.00	4.18
<b>Recreational</b>					
Park	411	/acre	2.37	1.11	2.63
Golf Course	430	/hole	53.16	1.50	79.74
Golf Driving Range**	432	/tee	18.59	1.11	20.64
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	49.83	1.11	55.31
Bowling Alley	437	/lane	49.58	1.11	55.03
Multiplex Movie Theater**	445	/screen	202.90	1.11	225.21
Health/Fitness Club	492	/T.S.F.G.F.A.	48.98	1.11	54.37
Recreation/Community Center	495	/T.S.F.G.F.A.	34.03	1.11	37.78
<b>Institutional/Medical</b>					
Elementary School (Public)	520	/student	1.92	0.40	0.77
Middle/Junior High School (Public)	522	/student	2.41	0.40	0.96
High School (Public)	530	/student	2.54	0.75	1.91
Private School (K-12)	536	/student	3.69	0.75	2.77
Junior College	540	/student	1.79	0.75	1.34
University/College	550	/student	3.54	0.75	2.66
Church	560	/T.S.F.G.F.A.	13.55	0.40	5.42
Day Care Center/Preschool	565	/student	6.66	0.40	2.67
Library	590	/T.S.F.G.F.A.	80.33	0.40	32.13
Hospital	610	/bed	17.57	1.06	18.62
Nursing Home	620	/bed	3.53	1.06	3.74
Clinic	630	/T.S.F.G.F.A.	46.78	1.06	49.59
<b>Commercial/Services</b>					
Hotel/Motel	310	/room	13.27	1.24	16.45
Building Materials/Lumber	812	/T.S.F.G.F.A.	34.93	0.84	29.34
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	35.07	0.84	29.46
Specialty Retail Center	814	/T.S.F.G.L.A.	28.35	0.84	23.81
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	40.00	0.84	33.60
Hardware/Paint Store	816	/T.S.F.G.F.A.	34.33	0.84	28.84
Nursery/Garden Center	817	/T.S.F.G.F.A.	35.42	0.84	29.75
Shopping Center	820	/T.S.F.G.L.A.	27.47	0.84	23.07
Factory Outlet Center	823	/T.S.F.G.F.A.	17.01	0.84	14.29
New Car Sales	841	/T.S.F.G.F.A.	32.73	0.84	27.49
Automobile Parts Sales	843	/T.S.F.G.F.A.	40.52	0.84	34.04
Tire Superstore	849	/T.S.F.G.F.A.	20.29	0.84	17.04
Supermarket	850	/T.S.F.G.F.A.	51.71	0.84	43.43
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	263.46	0.42	110.65
Convenience Market with Fuel Pump	853	/V.F.P.	129.14	0.42	54.24
Wholesale Market	860	/T.S.F.G.F.A.	4.81	0.84	4.04
Discount Club	861	/T.S.F.G.F.A.	29.85	0.84	25.07
Home Improvement Superstore	862	/T.S.F.G.F.A.	14.18	0.84	11.92
Electronics Superstore	863	/T.S.F.G.F.A.	18.09	0.84	15.19
Office Supply Superstore**	867	/T.S.F.G.F.A.	33.38	0.84	28.04
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	54.93	0.84	46.14
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	49.83	0.84	41.86
Furniture Store	890	/T.S.F.G.F.A.	1.51	0.84	1.26

**TABLE 6**  
**NET ADJUSTED TRIP-ENDS PER UNIT OF DEVELOPMENT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Land Use Category	ITE Code	Unit*	New Person Trip-Ends	Trip Length Factor	Net Adjusted Trip-Ends
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	62.85	0.84	52.79
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	99.00	0.84	83.16
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	50.84	1.00	50.84
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	69.98	0.50	34.99
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	319.52	0.50	159.76
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	221.39	0.50	110.70
Drive-Thru Restaurant (No Seating)**	935	/T.S.F.G.F.A.	686.56	0.50	343.28
Drinking Place/Bar**	936	/T.S.F.G.F.A.	84.34	0.50	42.17
Quick Lubrication Vehicle Shop	941	/Service Stall	34.51	0.84	28.99
Automobile Care Center	942	/T.S.F.G.L.A.	34.60	0.84	29.06
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	35.10	0.42	14.74
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	27.28	0.42	11.46
<b>Office</b>					
General Office Building	710	/T.S.F.G.F.A.	16.38	1.06	17.36
Medical-Dental Office Building	720	/T.S.F.G.F.A.	53.74	1.06	56.97
Government Office Building	730	/T.S.F.G.F.A.	102.53	1.06	108.69
U.S. Post Office	732	/T.S.F.G.F.A.	133.57	1.06	141.59
Office Park	750	/T.S.F.G.F.A.	16.99	1.06	18.01
<b>Port/Industrial</b>					
Truck Terminal	030	/T.S.F.G.F.A.	14.65	1.06	15.53
General Light Industrial	110	/T.S.F.G.F.A.	10.37	1.06	10.99
General Heavy Industrial	120	/T.S.F.G.F.A.	2.23	1.06	2.37
Manufacturing	140	/T.S.F.G.F.A.	5.68	1.06	6.02
Warehouse	150	/T.S.F.G.F.A.	7.38	1.06	7.82
Mini-Warehouse	151	/T.S.F.G.F.A.	3.72	1.06	3.94
Utilities**	170	/T.S.F.G.F.A.	9.38	1.06	9.95

\* Abbreviations used in the "Unit" column:

- T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area
- T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area
- V.F.P. = Vehicle Fueling Position

\*\* Because there is no ITE Weekday Average Trip Rate for this category, the Trip Rate shown is the ITE PM Peak Hour Trip Rate multiplied by a factor of ten.

#### 4. Unadjusted Cost Per Unit

Table 7 displays the cost per unit for each land use category. Column 1 through 3 restates the ITE land use codes and categories, Column 4 restates the net adjusted trip-ends for each land use category (from Table 6). The Motor Vehicle Improvements Cost Per Unit, shown in Column 5, is calculated by multiplying the net adjusted trip-ends (Column 4) by the motor vehicle improvements cost per trip-end (from Table 4). The Transit Improvements Cost Per Unit, shown in Column 6, is calculated by multiplying the net adjusted trip-ends for each land use category (Column 4) by the transit improvements cost per trip-end (from Table 4). The Compliance Cost Per Unit shown in Column 7 is calculated by multiplying the net adjusted person trip-ends for each land use category (Column 4) by the compliance cost per person trip-end (from Table 4). The total unadjusted cost per unit is the sum of the motor vehicle, transit and compliance cost per unit, and is displayed in column 8.

The motor vehicle improvements cost per unit of development is calculated for each type of land use by multiplying the net adjusted person trip-ends for each land use (from Table 6) by the \$391 motor vehicle improvements cost per trip-end (from Table 4).

##### Formula 5

5.	Net Adjusted Person Trip- Ends Per Unit	X	Motor Vehicle Improvements Cost Per Trip-End	=	Motor Vehicle Improvements Cost Per Unit
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The transit improvements cost per unit of development is calculated for each type of land use by multiplying the net adjusted person trip-ends for each land use (from Table 6) by the \$44 transit improvements cost per trip-end (from Table 4).

##### Formula 6

6.	Net Adjusted Person Trip- Ends Per Unit	X	Transit Improvements Cost Per Trip-End	=	Transit Improvements Cost Per Unit
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The compliance cost per unit of development is calculated for each type of land use by multiplying the net adjusted person trip-ends for each land use (from Table 6) by the \$3 compliance cost per trip-end (from Table 4).

##### Formula 7

7.	Net Adjusted Person Trip- Ends Per Unit	X	Compliance Improvements Cost Per Trip-End	=	Compliance Improvements Cost Per Unit
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**TABLE 7  
 COST PER UNIT OF DEVELOPMENT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Land Use Category	ITE Code	Unit*	Net Adjusted Trip-Ends	Motor Vehicle Cost Per Unit	Transit Cost Per Unit	Compliance Cost Per Unit	Unadjusted cost per unit
<b>Residential</b>							
Single Family Detached	210	/dwelling unit	14.24	\$5,572	\$632	\$45	\$6,249
Apartment	220	/dwelling unit	10.00	\$3,913	\$444	\$31	\$4,388
Residential Condominium/Townhouse	230	/dwelling unit	8.72	\$3,412	\$387	\$27	\$3,827
Manufactured Housing (in Park)	240	/dwelling unit	7.42	\$2,906	\$330	\$23	\$3,259
Assisted Living	254	/bed	4.08	\$1,595	\$181	\$13	\$1,789
Continuing Care Retirement	255	/unit	4.18	\$1,636	\$186	\$13	\$1,835
<b>Recreational</b>							
Park	411	/acre	2.63	\$1,028	\$117	\$8	\$1,153
Golf Course	430	/hole	79.74	\$31,215	\$3,543	\$250	\$35,008
Golf Driving Range**	432	/tee	20.64	\$8,079	\$917	\$65	\$9,061
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	55.31	\$21,652	\$2,457	\$174	\$24,283
Bowling Alley	437	/lane	55.03	\$21,542	\$2,445	\$173	\$24,159
Multiplex Movie Theater**	445	/screen	225.21	\$88,158	\$10,005	\$707	\$98,870
Health/Fitness Club	492	/T.S.F.G.F.A.	54.37	\$21,283	\$2,415	\$171	\$23,869
Recreation/Community Center	495	/T.S.F.G.F.A.	37.78	\$14,788	\$1,678	\$119	\$16,585
<b>Institutional/Medical</b>							
Elementary School (Public)	520	/student	0.77	\$300	\$34	\$2	\$337
Middle/Junior High School (Public)	522	/student	0.96	\$377	\$43	\$3	\$423
High School (Public)	530	/student	1.91	\$747	\$85	\$6	\$837
Private School (K-12)	536	/student	2.77	\$1,083	\$123	\$9	\$1,215
Junior College	540	/student	1.34	\$524	\$59	\$4	\$588
University/College	550	/student	2.66	\$1,039	\$118	\$8	\$1,166
Church	560	/T.S.F.G.F.A.	5.42	\$2,122	\$241	\$17	\$2,380
Day Care Center/Preschool	565	/student	2.67	\$1,043	\$118	\$8	\$1,170
Library	590	/T.S.F.G.F.A.	32.13	\$12,577	\$1,427	\$101	\$14,105
Hospital	610	/bed	18.62	\$7,289	\$827	\$58	\$8,175
Nursing Home	620	/bed	3.74	\$1,463	\$166	\$12	\$1,641
Clinic	630	/T.S.F.G.F.A.	49.59	\$19,411	\$2,203	\$156	\$21,770
<b>Commercial/Services</b>							
Hotel/Motel	310	/room	16.45	\$6,440	\$731	\$52	\$7,223
Building Materials/Lumber	812	/T.S.F.G.F.A.	29.34	\$11,486	\$1,304	\$92	\$12,881
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	29.46	\$11,532	\$1,309	\$93	\$12,933
Specialty Retail Center	814	/T.S.F.G.L.A.	23.81	\$9,321	\$1,058	\$75	\$10,454
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	33.60	\$13,152	\$1,493	\$106	\$14,750
Hardware/Paint Store	816	/T.S.F.G.F.A.	28.84	\$11,289	\$1,281	\$91	\$12,661
Nursery/Garden Center	817	/T.S.F.G.F.A.	29.75	\$11,647	\$1,322	\$93	\$13,062
Shopping Center	820	/T.S.F.G.L.A.	23.07	\$9,031	\$1,025	\$72	\$10,128
Factory Outlet Center	823	/T.S.F.G.F.A.	14.29	\$5,592	\$635	\$45	\$6,272
New Car Sales	841	/T.S.F.G.F.A.	27.49	\$10,762	\$1,221	\$86	\$12,070
Automobile Parts Sales	843	/T.S.F.G.F.A.	34.04	\$13,323	\$1,512	\$107	\$14,942
Tire Superstore	849	/T.S.F.G.F.A.	17.04	\$6,672	\$757	\$54	\$7,483
Supermarket	850	/T.S.F.G.F.A.	43.43	\$17,002	\$1,930	\$136	\$19,068
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	110.65	\$43,315	\$4,916	\$348	\$48,578
Convenience Market with Fuel Pump	853	/V.F.P.	54.24	\$21,231	\$2,409	\$170	\$23,811
Wholesale Market	860	/T.S.F.G.F.A.	4.04	\$1,580	\$179	\$13	\$1,772
Discount Club	861	/T.S.F.G.F.A.	25.07	\$9,813	\$1,114	\$79	\$11,006
Home Improvement Superstore	862	/T.S.F.G.F.A.	11.92	\$4,664	\$529	\$37	\$5,231
Electronics Superstore	863	/T.S.F.G.F.A.	15.19	\$5,948	\$675	\$48	\$6,671
Office Supply Superstore**	867	/T.S.F.G.F.A.	28.04	\$10,976	\$1,246	\$88	\$12,309
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	46.14	\$18,060	\$2,050	\$145	\$20,255
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	41.86	\$16,385	\$1,860	\$131	\$18,376
Furniture Store	890	/T.S.F.G.F.A.	1.26	\$495	\$56	\$4	\$555
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	52.79	\$20,664	\$2,345	\$166	\$23,175
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	83.16	\$32,551	\$3,694	\$261	\$36,506

**TABLE 7**  
**COST PER UNIT OF DEVELOPMENT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Land Use Category	ITE Code	Unit*	Net Adjusted Trip-Ends	Motor Vehicle Cost Per Unit	Transit Cost Per Unit	Compliance Cost Per Unit	Unadjusted cost per unit
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	50.84	\$19,902	\$2,259	\$160	\$22,321
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	34.99	\$13,697	\$1,554	\$110	\$15,361
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	159.76	\$62,536	\$7,097	\$502	\$70,134
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	110.70	\$43,331	\$4,918	\$348	\$48,596
Drive-Thru Restaurant (No Seating)**	935	/T.S.F.G.F.A.	343.28	\$134,373	\$15,250	\$1,078	\$150,701
Drinking Place/Bar**	936	/T.S.F.G.F.A.	42.17	\$16,507	\$1,873	\$132	\$18,513
Quick Lubrication Vehicle Shop	941	/Service Stall	28.99	\$11,347	\$1,288	\$91	\$12,726
Automobile Care Center	942	/T.S.F.G.L.A.	29.06	\$11,376	\$1,291	\$91	\$12,758
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	14.74	\$5,771	\$655	\$46	\$6,472
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	11.46	\$4,485	\$509	\$36	\$5,030
<b>Office</b>							
General Office Building	710	/T.S.F.G.F.A.	17.36	\$6,795	\$771	\$55	\$7,621
Medical-Dental Office Building	720	/T.S.F.G.F.A.	56.97	\$22,300	\$2,531	\$179	\$25,009
Government Office Building	730	/T.S.F.G.F.A.	108.69	\$42,544	\$4,828	\$341	\$47,713
U.S. Post Office	732	/T.S.F.G.F.A.	141.59	\$55,423	\$6,290	\$445	\$62,158
Office Park	750	/T.S.F.G.F.A.	18.01	\$7,048	\$800	\$57	\$7,905
<b>Port/Industrial</b>							
Truck Terminal	030	/T.S.F.G.F.A.	15.53	\$6,079	\$690	\$49	\$6,818
General Light Industrial	110	/T.S.F.G.F.A.	10.99	\$4,302	\$488	\$35	\$4,825
General Heavy Industrial	120	/T.S.F.G.F.A.	2.37	\$926	\$105	\$7	\$1,038
Manufacturing	140	/T.S.F.G.F.A.	6.02	\$2,358	\$268	\$19	\$2,644
Warehouse	150	/T.S.F.G.F.A.	7.82	\$3,061	\$347	\$25	\$3,433
Mini-Warehouse	151	/T.S.F.G.F.A.	3.94	\$1,543	\$175	\$12	\$1,731
Utilities**	170	/T.S.F.G.F.A.	9.95	\$3,893	\$442	\$31	\$4,366

\* Abbreviations used in the "Unit" column:

- T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area
- T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area
- V.F.P. = Vehicle Fueling Position

\*\* Because there is no ITE Weekday Average Trip Rate for this category, the Trip Rate shown is the ITE PM Peak Hour Trip Rate multiplied by a factor of ten.

**5. Adjusted Cost Per Unit**

Table 8 displays the final rates per unit for each land use category. Column 1 through 3 restates the ITE land use codes and categories, Column 4 restates the net adjusted trip-ends for each land use category (from Table 6). The unadjusted rate for each land use category is shown in Column 5 (from Table 7). The 2008/09 TIF Rate schedule was estimated in Column 6. The percent increase is shown in Column 7. The traffic impact adjustment factor is shown in column 8. The adjustment factor including the minimum and maximum adjustment is shown in column 9. Column 10 shows the ADJUSTED COST PER UNIT.

The Washington County Coordinating Committee and Board of County Commissioners addressed concerns regarding the new rate structure as compared to the existing Traffic Impact Fee (TIF) rate schedule. The rates were compared to the 2008/09 TIF rate schedule and adjusted to reflect the policy direction that the TDT rates to double the 2008 /09 TIF rates. The following adjustment process was used to develop the final rate schedule.

The ratio of the unadjusted costs per unit of development was compared to the 2008/09 Traffic Impact Fee rate schedule. This ratio is expressed as a percentage increase as shown in formula 8.

Formula 8

8.	Unadjusted Cost per unit	/	2008/09 TIF	=	Percent Increase from 2008/09 TIF
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An initial target adjustment factor was developed by adding 200% to the percentage increase from the 2008/09 TIF schedule and dividing by 2 (reflecting a doubling), as shown in formula 9.

Formula 9

9.	( Percent Increase from 2008/09 TIF	+ 200% )	/	2	=	ADJUSTMENT FACTOR
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**Adjustment factor with minimum and maximum**

The final adjustment factor applied a minimum and maximum to the ratio developed from formula 9. A maximum of 250% and a minimum of 150% were used. This adjustment accomplishes the policy goal to limit the absolute increase compared to current TIF.

The County finds that no land use subject to the TDT is being charged for 100% of their particular impact to the transportation system, and that the gap between forecasted transportation revenue and future needed transportation expenditures is huge. Also, the County recognizes that an existing TIF was in place for 18 years prior to adoption of the new TDT. The County finds that the TDT rate structure considers the existing TIF and tries to make sure that rates don't

increase too dramatically, but also tries to make sure that all land uses have a minimum level of increase above current TIF levels. The County believes it is equitable to increase all rates to at least 150% of the 2008/09 Traffic Impact fee even though this means certain land uses have a relatively higher capture rate. In no case is any land use being charged more than 100% of their particular impact to the transportation system.

**ADJUSTED COST PER UNIT**

The final adjusted cost per unit is determined by multiplying the 2008/09 TIF by the adjustment factor with minimum and maximum.

Formula 10

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10.	2008/09 TIF	*	Final adjustment factor with minimum and maximum	=	FINAL ADJUSTED COST PER UNIT
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**TABLE 8  
 ADJUSTED COST PER UNIT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Land Use Category	ITE Code	Unit*	Net Adjusted Trip-Ends	Unadjusted Cost per Unit	2008/09 TIF	Percent Increase	Target adjustment factor	Final adjustment factor with minimum and maximum	ADJUSTED COST PER UNIT
<b>Residential</b>									
Single Family Detached	210	/dwelling unit	14.24	\$6,249	\$3,390	184%	192%	192%	\$6,515
Apartment	220	/dwelling unit	10.00	\$4,388	\$2,068	212%	206%	206%	\$4,262
Residential Condominium/Townhouse	230	/dwelling unit	8.72	\$3,827	\$1,983	193%	196%	196%	\$3,896
Manufactured Housing (in Park)	240	/dwelling unit	7.42	\$3,259	\$1,631	200%	200%	200%	\$3,260
Assisted Living	254	/bed	4.08	\$1,789	\$1,119	160%	180%	180%	\$2,013
Continuing Care Retirement	255	/unit	4.18	\$1,835	\$1,119	164%	182%	182%	\$2,036
<b>Recreational</b>									
Park	411	/acre	2.63	\$1,153	\$516	223%	212%	212%	\$1,092
Golf Course	430	/hole	79.74	\$35,008	\$4,632	756%	478%	250%	\$11,580
Golf Driving Range**	432	/tee	20.64	\$9,061	\$4,632	196%	198%	198%	\$9,162
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	55.31	\$24,283	\$816	2976%	1588%	250%	\$2,040
Bowling Alley	437	/lane	55.03	\$24,159	\$265	9110%	4655%	250%	\$663
Multiplex Movie Theater**	445	/screen	225.21	\$98,870	\$42,059	235%	218%	218%	\$91,494
Health/Fitness Club	492	/T.S.F.G.F.A.	54.37	\$23,869	\$2,566	930%	565%	250%	\$6,416
Recreation/Community Center	495	/T.S.F.G.F.A.	37.78	\$16,585	\$3,026	548%	374%	250%	\$7,566
<b>Institutional/Medical</b>									
Elementary School (Public)	520	/student	0.77	\$337	\$145	232%	216%	216%	\$314
Middle/Junior High School (Public)	522	/student	0.96	\$423	\$145	291%	246%	246%	\$357
High School (Public)	530	/student	1.91	\$837	\$196	427%	314%	250%	\$490
Private School (K-12)	536	/student	2.77	\$1,215	\$145	836%	518%	250%	\$363
Junior College	540	/student	1.34	\$588	\$219	269%	234%	234%	\$512
University/College	550	/student	2.66	\$1,166	\$340	343%	272%	250%	\$850
Church	560	/T.S.F.G.F.A.	5.42	\$2,380	\$1,508	158%	179%	179%	\$2,698
Day Care Center/Preschool	565	/student	2.67	\$1,170	\$420	279%	239%	239%	\$1,005
Library	590	/T.S.F.G.F.A.	32.13	\$14,105	\$5,605	252%	226%	226%	\$12,658
Hospital	610	/bed	18.62	\$8,175	\$1,026	797%	498%	250%	\$2,566
Nursing Home	620	/bed	3.74	\$1,641	\$353	465%	332%	250%	\$882
Clinic	630	/T.S.F.G.F.A.	49.59	\$21,770	\$7,422	293%	247%	247%	\$18,307
<b>Commercial/Services</b>									
Hotel/Motel	310	/room	16.45	\$7,223	\$740	977%	588%	250%	\$1,849
Building Materials/Lumber	812	/T.S.F.G.F.A.	29.34	\$12,881	\$2,601	495%	348%	250%	\$6,503
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	29.46	\$12,933	\$5,964	217%	208%	208%	\$12,430
Specialty Retail Center	814	/T.S.F.G.L.A.	23.81	\$10,454	\$3,458	302%	251%	250%	\$8,645
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	33.60	\$14,750	\$5,964	247%	224%	224%	\$13,339
Hardware/Paint Store	816	/T.S.F.G.F.A.	28.84	\$12,661	\$4,523	280%	240%	240%	\$10,853
Nursery/Garden Center	817	/T.S.F.G.F.A.	29.75	\$13,062	\$3,074	425%	312%	250%	\$7,686
Shopping Center	820	/T.S.F.G.L.A.	23.07	\$10,128	\$3,881	261%	230%	230%	\$8,945
Factory Outlet Center	823	/T.S.F.G.F.A.	14.29	\$6,272	\$3,881	162%	181%	181%	\$7,017
New Car Sales	841	/T.S.F.G.F.A.	27.49	\$12,070	\$4,039	299%	249%	249%	\$10,074
Automobile Parts Sales	843	/T.S.F.G.F.A.	34.04	\$14,942	\$3,881	385%	293%	250%	\$9,703
Tire Superstore	849	/T.S.F.G.F.A.	17.04	\$7,483	\$3,881	193%	196%	196%	\$7,622
Supermarket	850	/T.S.F.G.F.A.	43.43	\$19,068	\$8,500	224%	212%	212%	\$18,034
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	110.65	\$48,578	\$8,500	572%	386%	250%	\$21,250
Convenience Market with Fuel Pump	853	/V.F.P.	54.24	\$23,811	\$8,500	280%	240%	240%	\$20,405
Wholesale Market	860	/T.S.F.G.F.A.	4.04	\$1,772	\$3,458	51%	126%	150%	\$5,187
Discount Club	861	/T.S.F.G.F.A.	25.07	\$11,006	\$8,500	129%	165%	165%	\$14,003
Home Improvement Superstore	862	/T.S.F.G.F.A.	11.92	\$5,231	\$2,601	201%	201%	201%	\$5,216
Electronics Superstore	863	/T.S.F.G.F.A.	15.19	\$6,671	\$3,881	172%	186%	186%	\$7,216
Office Supply Superstore**	867	/T.S.F.G.F.A.	28.04	\$12,309	\$3,881	317%	259%	250%	\$9,703
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	46.14	\$20,255	\$3,881	522%	361%	250%	\$9,703
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	41.86	\$18,376	\$3,881	473%	337%	250%	\$9,703
Furniture Store	890	/T.S.F.G.F.A.	1.26	\$555	\$816	68%	134%	150%	\$1,224
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	52.79	\$23,175	\$8,500	273%	236%	236%	\$20,088
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	83.16	\$36,506	\$8,500	429%	315%	250%	\$21,250

**TABLE 8  
 ADJUSTED COST PER UNIT**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Land Use Category	ITE Code	Unit*	Net Adjusted Trip-Ends	Unadjusted Cost per Unit	2008/09 TIF	Percent Increase	Target adjustment factor	Final adjustment factor with minimum and maximum	ADJUSTED COST PER UNIT
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	50.84	\$22,321	\$8,128	275%	237%	237%	\$19,288
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	34.99	\$15,361	\$8,500	181%	190%	190%	\$16,180
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	159.76	\$70,134	\$8,500	825%	513%	250%	\$21,250
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	110.70	\$48,596	\$8,500	572%	386%	250%	\$21,250
Drive-Thru Restaurant (No Seating)**	935	/T.S.F.G.F.A.	343.28	\$150,701	\$8,500	1773%	986%	250%	\$21,250
Drinking Place/Bar**	936	/T.S.F.G.F.A.	42.17	\$18,513	\$8,128	228%	214%	214%	\$17,384
Quick Lubrication Vehicle Shop	941	/Service Stall	28.99	\$12,726	\$8,500	150%	175%	175%	\$14,863
Automobile Care Center	942	/T.S.F.G.L.A.	29.06	\$12,758	\$4,039	316%	258%	250%	\$10,098
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	14.74	\$6,472	\$8,500	76%	138%	150%	\$12,750
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	11.46	\$5,030	\$8,500	59%	130%	150%	\$12,750
<b>Office</b>									
General Office Building	710	/T.S.F.G.F.A.	17.36	\$7,621	\$3,026	252%	226%	226%	\$6,837
Medical-Dental Office Building	720	/T.S.F.G.F.A.	56.97	\$25,009	\$10,661	235%	217%	217%	\$23,166
Government Office Building	730	/T.S.F.G.F.A.	108.69	\$47,713	\$21,506	222%	211%	211%	\$45,363
U.S. Post Office	732	/T.S.F.G.F.A.	141.59	\$62,158	\$27,075	230%	215%	215%	\$58,154
Office Park	750	/T.S.F.G.F.A.	18.01	\$7,905	\$5,089	155%	178%	178%	\$9,041
<b>Port/Industrial</b>									
Truck Terminal	030	/T.S.F.G.F.A.	15.53	\$6,818	\$1,390	490%	345%	250%	\$3,476
General Light Industrial	110	/T.S.F.G.F.A.	10.99	\$4,825	\$2,209	218%	209%	209%	\$4,622
General Heavy Industrial	120	/T.S.F.G.F.A.	2.37	\$1,038	\$476	218%	209%	209%	\$995
Manufacturing	140	/T.S.F.G.F.A.	6.02	\$2,644	\$1,220	217%	208%	208%	\$2,543
Warehouse	150	/T.S.F.G.F.A.	7.82	\$3,433	\$1,547	222%	211%	211%	\$3,264
Mini-Warehouse	151	/T.S.F.G.F.A.	3.94	\$1,731	\$827	209%	205%	205%	\$1,693
Utilities**	170	/T.S.F.G.F.A.	9.95	\$4,366	\$2,209	198%	199%	199%	\$4,393

\* Abbreviations used in the "Unit" column:  
 T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area  
 T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area  
 V.F.P. = Vehicle Fueling Position

\*\* Because there is no ITE Weekday Average Trip Rate for this category, the Trip Rate shown is the ITE PM Peak Hour Trip Rate multiplied by a factor of ten.

## 6. Percent of Need Recovered

Table 9 displays the percent of total future capacity need recovered by land use category. Column 1 through 3 restates the ITE land use codes and categories, Column 4 restates the net adjusted trip-ends for each land use category (from Table 6). Column 5 restates the SDC-Eligible cost per new person trip-end (from table 4). Column 6 restates the Final adjusted cost per unit (from table 6). The percent of need recovered is calculated by dividing the final adjusted cost per unit (column 7), by the net adjusted trip-ends (column 6) by the SDC Eligible cost per new person trip end (column 5).

Comparing the results of the final adjusted cost per unit to the SDC eligible cost per new person trip end ensures that no use pays more than the SDC eligible costs.

### Formula 11

11.	Final adjusted cost per unit	/	Net Adjusted Trip-Ends	/	SDC Eligible Cost Per New Person Trip-End	=	Percent of need recovered
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**TABLE 9  
 PERCENT OF NEED RECOVERED**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Land Use Category	ITE Code	Unit*	Net Adjusted Trip-Ends	SDC-Eligible Cost Per New Person Trip-End	Final adjusted cost per unit	PERCENT OF NEED RECOVERED
<b>Residential</b>						
Single Family Detached	210	/dwelling unit	14.24	\$1,560	\$6,515	29%
Apartment	220	/dwelling unit	10.00	\$1,560	\$4,262	27%
Residential Condominium/Townhouse	230	/dwelling unit	8.72	\$1,560	\$3,896	29%
Manufactured Housing (in Park)	240	/dwelling unit	7.42	\$1,560	\$3,260	28%
Assisted Living	254	/bed	4.08	\$1,560	\$2,013	32%
Continuing Care Retirement	255	/unit	4.18	\$1,560	\$2,036	31%
<b>Recreational</b>						
Park	411	/acre	2.63	\$1,560	\$1,092	27%
Golf Course	430	/hole	79.74	\$1,560	\$11,580	9%
Golf Driving Range**	432	/tee	20.64	\$1,560	\$9,162	28%
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	55.31	\$1,560	\$2,040	2%
Bowling Alley	437	/lane	55.03	\$1,560	\$663	1%
Multiplex Movie Theater**	445	/screen	225.21	\$1,560	\$91,494	26%
Health/Fitness Club	492	/T.S.F.G.F.A.	54.37	\$1,560	\$6,416	8%
Recreation/Community Center	495	/T.S.F.G.F.A.	37.78	\$1,560	\$7,566	13%
<b>Institutional/Medical</b>						
Elementary School (Public)	520	/student	0.77	\$1,560	\$314	26%
Middle/Junior High School (Public)	522	/student	0.96	\$1,560	\$357	24%
High School (Public)	530	/student	1.91	\$1,560	\$490	16%
Private School (K-12)	536	/student	2.77	\$1,560	\$363	8%
Junior College	540	/student	1.34	\$1,560	\$512	25%
University/College	550	/student	2.66	\$1,560	\$850	21%
Church	560	/T.S.F.G.F.A.	5.42	\$1,560	\$2,698	32%
Day Care Center/Preschool	565	/student	2.67	\$1,560	\$1,005	24%
Library	590	/T.S.F.G.F.A.	32.13	\$1,560	\$12,658	25%
Hospital	610	/bed	18.62	\$1,560	\$2,566	9%
Nursing Home	620	/bed	3.74	\$1,560	\$882	15%
Clinic	630	/T.S.F.G.F.A.	49.59	\$1,560	\$18,307	24%
<b>Commercial/Services</b>						
Hotel/Motel	310	/room	16.45	\$1,560	\$1,849	7%
Building Materials/Lumber	812	/T.S.F.G.F.A.	29.34	\$1,560	\$6,503	14%
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	29.46	\$1,560	\$12,430	27%
Specialty Retail Center	814	/T.S.F.G.L.A.	23.81	\$1,560	\$8,645	23%
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	33.60	\$1,560	\$13,339	25%
Hardware/Paint Store	816	/T.S.F.G.F.A.	28.84	\$1,560	\$10,853	24%
Nursery/Garden Center	817	/T.S.F.G.F.A.	29.75	\$1,560	\$7,686	17%
Shopping Center	820	/T.S.F.G.L.A.	23.07	\$1,560	\$8,945	25%
Factory Outlet Center	823	/T.S.F.G.F.A.	14.29	\$1,560	\$7,017	31%
New Car Sales	841	/T.S.F.G.F.A.	27.49	\$1,560	\$10,074	23%
Automobile Parts Sales	843	/T.S.F.G.F.A.	34.04	\$1,560	\$9,703	18%
Tire Superstore	849	/T.S.F.G.F.A.	17.04	\$1,560	\$7,622	29%
Supermarket	850	/T.S.F.G.F.A.	43.43	\$1,560	\$18,034	27%
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	110.65	\$1,560	\$21,250	12%
Convenience Market with Fuel Pump	853	/V.F.P.	54.24	\$1,560	\$20,405	24%
Wholesale Market	860	/T.S.F.G.F.A.	4.04	\$1,560	\$5,187	82%
Discount Club	861	/T.S.F.G.F.A.	25.07	\$1,560	\$14,003	36%
Home Improvement Superstore	862	/T.S.F.G.F.A.	11.92	\$1,560	\$5,216	28%
Electronics Superstore	863	/T.S.F.G.F.A.	15.19	\$1,560	\$7,216	30%
Office Supply Superstore**	867	/T.S.F.G.F.A.	28.04	\$1,560	\$9,703	22%
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	46.14	\$1,560	\$9,703	13%
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	41.86	\$1,560	\$9,703	15%
Furniture Store	890	/T.S.F.G.F.A.	1.26	\$1,560	\$1,224	62%
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	52.79	\$1,560	\$20,088	24%
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	83.16	\$1,560	\$21,250	16%



**TABLE 9**  
**PERCENT OF NEED RECOVERED**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Land Use Category	ITE Code	Unit*	Net Adjusted Trip-Ends	SDC-Eligible Cost Per New Person Trip-End	Final adjusted cost per unit	PERCENT OF NEED RECOVERED
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	50.84	\$1,560	\$19,288	24%
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	34.99	\$1,560	\$16,180	30%
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	159.76	\$1,560	\$21,250	9%
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	110.70	\$1,560	\$21,250	12%
Drive-Thru Restaurant (No Seating)**	935	/T.S.F.G.F.A.	343.28	\$1,560	\$21,250	4%
Drinking Place/Bar**	936	/T.S.F.G.F.A.	42.17	\$1,560	\$17,384	26%
Quick Lubrication Vehicle Shop	941	/Service Stall	28.99	\$1,560	\$14,863	33%
Automobile Care Center	942	/T.S.F.G.L.A.	29.06	\$1,560	\$10,098	22%
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	14.74	\$1,560	\$12,750	55%
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	11.46	\$1,560	\$12,750	71%
<b>Office</b>						
General Office Building	710	/T.S.F.G.F.A.	17.36	\$1,560	\$6,837	25%
Medical-Dental Office Building	720	/T.S.F.G.F.A.	56.97	\$1,560	\$23,166	26%
Government Office Building	730	/T.S.F.G.F.A.	108.69	\$1,560	\$45,363	27%
U.S. Post Office	732	/T.S.F.G.F.A.	141.59	\$1,560	\$58,154	26%
Office Park	750	/T.S.F.G.F.A.	18.01	\$1,560	\$9,041	32%
<b>Port/Industrial</b>						
Truck Terminal	030	/T.S.F.G.F.A.	15.53	\$1,560	\$3,476	14%
General Light Industrial	110	/T.S.F.G.F.A.	10.99	\$1,560	\$4,622	27%
General Heavy Industrial	120	/T.S.F.G.F.A.	2.37	\$1,560	\$995	27%
Manufacturing	140	/T.S.F.G.F.A.	6.02	\$1,560	\$2,543	27%
Warehouse	150	/T.S.F.G.F.A.	7.82	\$1,560	\$3,264	27%
Mini-Warehouse	151	/T.S.F.G.F.A.	3.94	\$1,560	\$1,693	28%
Utilities**	170	/T.S.F.G.F.A.	9.95	\$1,560	\$4,393	28%

\* Abbreviations used in the "Unit" column:

T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area

T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area

V.F.P. = Vehicle Fueling Position

\*\* Because there is no ITE Weekday Average Trip Rate for this category, the Trip Rate shown is the ITE PM Peak Hour Trip Rate multiplied by a factor of ten.

**Phase-In Schedule**

Table 10 displays the phase in schedule for TDT Rates. Column 1 through 3 restates the ITE land use codes and categories, Column 4 restates the 2008/09 traffic impact fee (from Table 7). Column 5 displays the inflation factor ( $1.06^4 = 1.262477$ ). Column 6 shows the final adjustment factor with minimum and maximum (from Table 8), note three digit precision is given to help avoid rounding errors. Column 7 shows the annual increase for each use, note the cents is provided only to help avoid rounding errors. Column 8 displays the rate effective 7/1/2009. Column 9 displays the rate effective 7/1/2010. Column 10 displays the rate effective 7/1/2011. Column 11 displays the rate effective 7/1/2012.

The Washington County Coordinating Committee and Board of County Commissioners addressed concerns regarding the economic impact the new rate structure might have on current development activity by establishing a phased in rate schedule. The phase in schedule accounts for the automatic increase in the 2008/2009 Traffic Impact of six percent annually. Fully phased in by 7/1/2012 the Transportation Development Tax results in an increase from the 2008/09 TIF rates (as adjusted automatically), established by table 7 column 8 “adjustment factor”. The following formulas were used to calculate the rates shown in table 9.

**2012 TDT Rate**

12.	2008/09 TIF	*	$1.06^4$ (1.262477)	*	Adjustment factor with minimum and maximum	=	2012 TDT
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**2009 TDT Rate**

13.	(2012 TDT	-	2008/09 TIF)	*	0.25	+	2008/09 TIF	=	2009 TDT
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**2010 TDT Rate**

14.	(2012 TDT	-	2008/09 TIF)	*	0.25	+	2009 TDT	=	2010 TDT
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**2011 TDT Rate**

15.	(2012 TDT	-	2008/09 TIF)	*	0.25	+	2010 TDT	=	2011 TDT
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**Annual Increment**

16.	(2012 TDT	-	2008/09 TIF)	*	0.25
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**TABLE 10  
 PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
Land Use Category	ITE Code	Unit*	2008/09 TIF	Inflation Factor (1.06 <sup>M</sup> )	Final adjustment factor with minimum and maximum	ANNUAL INCREMENT	7/1/2009	7/1/2010	7/1/2011	7/1/2012
<b>Residential</b>										
Single Family Detached	210	/dwelling unit	\$3,390	1.262477	192.174%	\$1,208.67	\$4,599	\$5,807	\$7,016	\$8,225
Apartment	220	/dwelling unit	\$2,068	1.262477	206.105%	\$828.21	\$2,896	\$3,724	\$4,553	\$5,381
Residential Condominium/Townhouse	230	/dwelling unit	\$1,983	1.262477	196.480%	\$734.02	\$2,717	\$3,451	\$4,185	\$4,919
Manufactured Housing (in Park)	240	/dwelling unit	\$1,631	1.262477	199.920%	\$621.23	\$2,252	\$2,873	\$3,494	\$4,116
Assisted Living	254	/bed	\$1,119	1.262477	179.971%	\$355.77	\$1,474	\$1,830	\$2,186	\$2,542
Continuing Care Retirement	255	/unit	\$1,119	1.262477	182.014%	\$362.99	\$1,482	\$1,845	\$2,208	\$2,571
<b>Recreational</b>										
Park	411	/acre	\$516	1.262477	211.665%	\$215.74	\$732	\$948	\$1,163	\$1,379
Golf Course	430	/hole	\$4,632	1.262477	250.000%	\$2,496.79	\$7,129	\$9,625	\$12,122	\$14,619
Golf Driving Range	432	/tee	\$4,632	1.262477	197.808%	\$1,733.80	\$6,366	\$8,099	\$9,833	\$11,567
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$816	1.262477	250.000%	\$439.86	\$1,256	\$1,696	\$2,136	\$2,575
Bowling Alley	437	/lane	\$265	1.262477	250.000%	\$142.96	\$408	\$551	\$694	\$837
Multiplex Movie Theater	445	/screen	\$42,059	1.262477	217.537%	\$18,362.49	\$60,422	\$78,784	\$97,146	\$115,509
Health/Fitness Club	492	/T.S.F.G.F.A.	\$2,566	1.262477	250.000%	\$1,383.31	\$3,950	\$5,333	\$6,716	\$8,099
Recreation/Community Center	495	/T.S.F.G.F.A.	\$3,026	1.262477	250.000%	\$1,631.38	\$4,658	\$6,289	\$7,921	\$9,552
<b>Institutional/Medical</b>										
Elementary School (Public)	520	/student	\$145	1.262477	216.009%	\$62.71	\$208	\$271	\$333	\$396
Middle/Junior High School (Public)	522	/student	\$145	1.262477	245.685%	\$76.31	\$222	\$298	\$374	\$450
High School (Public)	530	/student	\$196	1.262477	250.000%	\$105.65	\$302	\$407	\$513	\$619
Private School (K-12)	536	/student	\$145	1.262477	250.000%	\$78.29	\$224	\$302	\$380	\$458
Junior College	540	/student	\$219	1.262477	234.459%	\$107.09	\$326	\$433	\$540	\$647
University/College	550	/student	\$340	1.262477	250.000%	\$183.17	\$523	\$706	\$889	\$1,073
Church	560	/T.S.F.G.F.A.	\$1,508	1.262477	178.905%	\$474.47	\$1,982	\$2,457	\$2,931	\$3,406
Day Care Center/Preschool	565	/student	\$420	1.262477	239.398%	\$212.21	\$632	\$844	\$1,056	\$1,269
Library	590	/T.S.F.G.F.A.	\$5,605	1.262477	225.819%	\$2,593.76	\$8,199	\$10,793	\$13,387	\$15,980
Hospital	610	/bed	\$1,026	1.262477	250.000%	\$553.19	\$1,579	\$2,133	\$2,686	\$3,239
Nursing Home	620	/bed	\$353	1.262477	250.000%	\$190.23	\$543	\$733	\$924	\$1,114
Clinic	630	/T.S.F.G.F.A.	\$7,422	1.262477	246.647%	\$3,922.53	\$11,345	\$15,268	\$19,190	\$23,113
<b>Commercial/Services</b>										
Hotel/Motel	310	/room	\$740	1.262477	250.000%	\$398.63	\$1,138	\$1,537	\$1,935	\$2,334
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$2,601	1.262477	250.000%	\$1,402.06	\$4,003	\$5,405	\$6,807	\$8,209
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$5,964	1.262477	208.434%	\$2,432.31	\$8,396	\$10,828	\$13,261	\$15,693
Specialty Retail Center	814	/T.S.F.G.L.A.	\$3,458	1.262477	250.000%	\$1,863.92	\$5,322	\$7,186	\$9,050	\$10,913
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$5,964	1.262477	223.666%	\$2,719.01	\$8,683	\$11,402	\$14,121	\$16,840
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$4,523	1.262477	239.962%	\$2,294.74	\$6,818	\$9,112	\$11,407	\$13,702
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$3,074	1.262477	250.000%	\$1,657.28	\$4,732	\$6,389	\$8,046	\$9,704
Shopping Center	820	/T.S.F.G.L.A.	\$3,881	1.262477	230.482%	\$1,853.02	\$5,734	\$7,587	\$9,440	\$11,293
Factory Outlet Center	823	/T.S.F.G.F.A.	\$3,881	1.262477	180.799%	\$1,244.43	\$5,126	\$6,370	\$7,614	\$8,859
New Car Sales	841	/T.S.F.G.F.A.	\$4,039	1.262477	249.414%	\$2,169.85	\$6,209	\$8,379	\$10,549	\$12,719
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$3,881	1.262477	250.000%	\$2,092.10	\$5,973	\$8,065	\$10,157	\$12,249
Tire Superstore	849	/T.S.F.G.F.A.	\$3,881	1.262477	196.399%	\$1,435.52	\$5,317	\$6,752	\$8,188	\$9,623
Supermarket	850	/T.S.F.G.F.A.	\$8,500	1.262477	212.165%	\$3,566.88	\$12,067	\$15,634	\$19,201	\$22,768
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$8,500	1.262477	250.000%	\$4,581.91	\$13,082	\$17,664	\$22,246	\$26,828
Convenience Market with Fuel Pump	853	/V.F.P.	\$8,500	1.262477	240.064%	\$4,315.35	\$12,815	\$17,131	\$21,446	\$25,761
Wholesale Market	860	/T.S.F.G.F.A.	\$3,458	1.262477	150.000%	\$772.57	\$4,230	\$5,003	\$5,776	\$6,548
Discount Club	861	/T.S.F.G.F.A.	\$8,500	1.262477	164.740%	\$2,294.59	\$10,795	\$13,089	\$15,384	\$17,678
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$2,601	1.262477	200.555%	\$996.15	\$3,597	\$4,593	\$5,589	\$6,586
Electronics Superstore	863	/T.S.F.G.F.A.	\$3,881	1.262477	185.938%	\$1,307.37	\$5,188	\$6,496	\$7,803	\$9,111
Office Supply Superstore	867	/T.S.F.G.F.A.	\$3,881	1.262477	250.000%	\$2,092.10	\$5,973	\$8,065	\$10,157	\$12,249
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$3,881	1.262477	250.000%	\$2,092.10	\$5,973	\$8,065	\$10,157	\$12,249
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$3,881	1.262477	250.000%	\$2,092.10	\$5,973	\$8,065	\$10,157	\$12,249
Furniture Store	890	/T.S.F.G.F.A.	\$816	1.262477	150.000%	\$182.32	\$998	\$1,181	\$1,363	\$1,545
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$8,500	1.262477	236.326%	\$4,215.07	\$12,715	\$16,930	\$21,145	\$25,360
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$8,500	1.262477	250.000%	\$4,581.91	\$13,082	\$17,664	\$22,246	\$26,828

**TABLE 10  
 PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
Land Use Category	ITE Code	Unit*	2008/09 TIF	Inflation Factor (1.06 <sup>M</sup> )	Final adjustment factor with minimum and maximum	ANNUAL INCREMENT	7/1/2009	7/1/2010	7/1/2011	7/1/2012
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$8,128	1.262477	237.314%	\$4,055.78	<b>\$12,183</b>	<b>\$16,239</b>	<b>\$20,295</b>	<b>\$24,351</b>
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$8,500	1.262477	190.358%	\$2,981.85	<b>\$11,482</b>	<b>\$14,464</b>	<b>\$17,446</b>	<b>\$20,427</b>
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$8,500	1.262477	250.000%	\$4,581.91	<b>\$13,082</b>	<b>\$17,664</b>	<b>\$22,246</b>	<b>\$26,828</b>
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$8,500	1.262477	250.000%	\$4,581.91	<b>\$13,082</b>	<b>\$17,664</b>	<b>\$22,246</b>	<b>\$26,828</b>
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$8,500	1.262477	250.000%	\$4,581.91	<b>\$13,082</b>	<b>\$17,664</b>	<b>\$22,246</b>	<b>\$26,828</b>
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$8,128	1.262477	213.889%	\$3,454.88	<b>\$11,583</b>	<b>\$15,037</b>	<b>\$18,492</b>	<b>\$21,947</b>
Quick Lubrication Vehicle Shop	941	/Service Stall	\$8,500	1.262477	174.859%	\$2,566.06	<b>\$11,066</b>	<b>\$13,632</b>	<b>\$16,198</b>	<b>\$18,764</b>
Automobile Care Center	942	/T.S.F.G.L.A.	\$4,039	1.262477	250.000%	\$2,177.32	<b>\$6,217</b>	<b>\$8,394</b>	<b>\$10,571</b>	<b>\$12,748</b>
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$8,500	1.262477	150.000%	\$1,899.15	<b>\$10,399</b>	<b>\$12,298</b>	<b>\$14,197</b>	<b>\$16,097</b>
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$8,500	1.262477	150.000%	\$1,899.15	<b>\$10,399</b>	<b>\$12,298</b>	<b>\$14,197</b>	<b>\$16,097</b>
<b>Office</b>										
General Office Building	710	/T.S.F.G.F.A.	\$3,026	1.262477	225.911%	\$1,401.28	<b>\$4,428</b>	<b>\$5,829</b>	<b>\$7,230</b>	<b>\$8,632</b>
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$10,661	1.262477	217.293%	\$4,646.27	<b>\$15,307</b>	<b>\$19,954</b>	<b>\$24,600</b>	<b>\$29,246</b>
Government Office Building	730	/T.S.F.G.F.A.	\$21,506	1.262477	210.930%	\$8,940.86	<b>\$30,447</b>	<b>\$39,388</b>	<b>\$48,329</b>	<b>\$57,270</b>
U.S. Post Office	732	/T.S.F.G.F.A.	\$27,075	1.262477	214.787%	\$11,585.81	<b>\$38,661</b>	<b>\$50,247</b>	<b>\$61,833</b>	<b>\$73,419</b>
Office Park	750	/T.S.F.G.F.A.	\$5,089	1.262477	177.671%	\$1,581.39	<b>\$6,670</b>	<b>\$8,252</b>	<b>\$9,833</b>	<b>\$11,414</b>
<b>Port/Industrial</b>										
Truck Terminal	030	/T.S.F.G.F.A.	\$1,390	1.262477	250.000%	\$749.42	<b>\$2,140</b>	<b>\$2,889</b>	<b>\$3,639</b>	<b>\$4,388</b>
General Light Industrial	110	/T.S.F.G.F.A.	\$2,209	1.262477	209.180%	\$906.36	<b>\$3,116</b>	<b>\$4,022</b>	<b>\$4,929</b>	<b>\$5,835</b>
General Heavy Industrial	120	/T.S.F.G.F.A.	\$476	1.262477	209.180%	\$195.06	<b>\$671</b>	<b>\$866</b>	<b>\$1,061</b>	<b>\$1,256</b>
Manufacturing	140	/T.S.F.G.F.A.	\$1,220	1.262477	208.329%	\$497.37	<b>\$1,718</b>	<b>\$2,215</b>	<b>\$2,713</b>	<b>\$3,210</b>
Warehouse	150	/T.S.F.G.F.A.	\$1,547	1.262477	210.970%	\$643.32	<b>\$2,190</b>	<b>\$2,834</b>	<b>\$3,477</b>	<b>\$4,120</b>
Mini-Warehouse	151	/T.S.F.G.F.A.	\$827	1.262477	204.579%	\$327.38	<b>\$1,155</b>	<b>\$1,482</b>	<b>\$1,810</b>	<b>\$2,137</b>
Utilities	170	/T.S.F.G.F.A.	\$2,209	1.262477	198.810%	\$834.05	<b>\$3,044</b>	<b>\$3,878</b>	<b>\$4,712</b>	<b>\$5,546</b>

\* Abbreviations used in the "Unit" column:

T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area

T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area

V.F.P. = Vehicle Fueling Position

### **3.0 TEMPORARY DISCOUNTS**

A nationwide economic recession began in December 2007 and had a major negative impact on development activity in Washington County. The recession officially ended in June 2009 based on National Bureau of Economic Research criteria, but its effects lasted for several subsequent years.

The Board of County Commissioners (“the Board”), advised by the Washington County Coordinating Committee, responded to the recession by adopting a series of rate discounts and other mitigation measures. Several of these measures provided for temporary discounts to the TDT rates. Because the TDT is adopted as a countywide tax and an SDC under ORS Chapter 223, any modification to the methodology requires special notifications and any increase in the tax rate would require an additional ballot measure. The Board may establish discounts, and these are documented below.

#### **A. Ordinance 729**

Ordinance 729 was adopted by the Board on October 20, 2009, and became effective December 1, 2009. Ordinance 729 provided a temporary discount of the Transportation Development Tax rates during the phase-in period.

The TDT methodology was amended to add the following:

#### **Temporary Discount Schedule**

The discount schedule applies temporary discounts to reduce the TDT rates during the phase-in period, subject to Board approval in this Ordinance. The following is a summary of the discount schedule:

- 20% discount for the first year, between July 1, 2009 and June 30, 2010; retro-active for developments that pay the full TDT between July 1, 2009, and the effective date of this Ordinance.
- 10% discount between July 1, 2010 and June 30, 2011.
- 5% discount between July 1, 2011, and June 30, 2012.
- Discount is discontinued effective July 1, 2012.

Table 11 displays the discount schedule for the adopted TDT Rates. Columns 1 through 3 restate the ITE land use codes and categories. Column 4 restates the TDT rates from Table 10 for 7/1/2009 through 6/30/2010, prior to the discount. Column 5 displays the discount rates through 6/30/2010 after the discount of 20% is applied. Column 6 restates the TDT from Table 10 for 7/1/2010 through 6/30/2011 prior to the discount. Column 7 displays the discount rates for 7/1/2010 through 6/30/2011 after the 10% discount is applied. Column 8 restates the TDT from Table 10 for 7/1/2011 through 6/30/2012 prior to the discount. Column 9 displays the discount rates for 7/1/2011 through 6/30/2012 after the 5% discount is applied. Column 10 restates the TDT from Table 10 for 7/1/2012 through 6/30/2013.

The discount schedule accounts for the automatic increases of TDT annually during the phase in period. The following formulas were used to calculate the rates shown in Table 11.

**Rates through 6/30/2010, Discount (20%)**

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TDT									
7/1/2009	*	0.8	=	Discount 11/20/2009 –					
Rate				6/30/2010 Rate					

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**Rates 7/1/2010 through 6/30/2011, Discount (10%)**

---

TDT									
7/1/2010	*	0.9	=	Discount 7/1/2010 –					
Rate				6/30/2011 Rate					

---

**Rates 7/1/2011 through 6/30/2012, Discount (5%)**

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TDT									
7/1/2011	*	0.95	=	Discount 7/1/2011 –					
Rate				6/30/2012 Rate					

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**TABLE 11  
 DISCOUNTED PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
			Rates through 6/30/2010		Rates 7/1/2010 - 6/30/2011		Rates 7/1/2011 - 6/30/2012		Rates 7/1/2012 - 6/30/2013
Land Use Category	ITE Code	Unit*	TDT Prior to Discount	With 20% Discount	TDT Prior to Discount	With 10% Discount	TDT Prior to Discount	With 5% Discount	Full Rate
<b>Residential</b>									
Single Family Detached	210	/dwelling unit	\$4,599	<b>\$3,679</b>	\$5,807	<b>\$5,227</b>	\$7,016	<b>\$6,665</b>	<b>\$8,225</b>
Apartment	220	/dwelling unit	\$2,896	<b>\$2,317</b>	\$3,724	<b>\$3,352</b>	\$4,553	<b>\$4,325</b>	<b>\$5,381</b>
Residential Condominium/Townhouse	230	/dwelling unit	\$2,717	<b>\$2,174</b>	\$3,451	<b>\$3,106</b>	\$4,185	<b>\$3,976</b>	<b>\$4,919</b>
Manufactured Housing (in Park)	240	/dwelling unit	\$2,252	<b>\$1,801</b>	\$2,873	<b>\$2,586</b>	\$3,494	<b>\$3,320</b>	<b>\$4,116</b>
Assisted Living	254	/bed	\$1,474	<b>\$1,180</b>	\$1,830	<b>\$1,647</b>	\$2,186	<b>\$2,077</b>	<b>\$2,542</b>
Continuing Care Retirement	255	/unit	\$1,482	<b>\$1,185</b>	\$1,845	<b>\$1,660</b>	\$2,208	<b>\$2,097</b>	<b>\$2,571</b>
<b>Recreational</b>									
Park	411	/acre	\$732	<b>\$585</b>	\$948	<b>\$853</b>	\$1,163	<b>\$1,105</b>	<b>\$1,379</b>
Golf Course	430	/hole	\$7,129	<b>\$5,703</b>	\$9,625	<b>\$8,663</b>	\$12,122	<b>\$11,516</b>	<b>\$14,619</b>
Golf Driving Range	432	/tee	\$6,366	<b>\$5,093</b>	\$8,099	<b>\$7,289</b>	\$9,833	<b>\$9,342</b>	<b>\$11,567</b>
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$1,256	<b>\$1,005</b>	\$1,696	<b>\$1,526</b>	\$2,136	<b>\$2,029</b>	<b>\$2,575</b>
Bowling Alley	437	/lane	\$408	<b>\$327</b>	\$551	<b>\$496</b>	\$694	<b>\$659</b>	<b>\$837</b>
Multiplex Movie Theater	445	/screen	\$60,422	<b>\$48,337</b>	\$78,784	<b>\$70,906</b>	\$97,146	<b>\$92,289</b>	<b>\$115,509</b>
Health/Fitness Club	492	/T.S.F.G.F.A.	\$3,950	<b>\$3,160</b>	\$5,333	<b>\$4,800</b>	\$6,716	<b>\$6,380</b>	<b>\$8,099</b>
Recreation/Community Center	495	/T.S.F.G.F.A.	\$4,658	<b>\$3,726</b>	\$6,289	<b>\$5,660</b>	\$7,921	<b>\$7,524</b>	<b>\$9,552</b>
<b>Institutional/Medical</b>									
Elementary School (Public)	520	/student	\$208	<b>\$166</b>	\$271	<b>\$244</b>	\$333	<b>\$317</b>	<b>\$396</b>
Middle/Junior High School (Public)	522	/student	\$222	<b>\$177</b>	\$298	<b>\$268</b>	\$374	<b>\$355</b>	<b>\$450</b>
High School (Public)	530	/student	\$302	<b>\$241</b>	\$407	<b>\$367</b>	\$513	<b>\$487</b>	<b>\$619</b>
Private School (K-12)	536	/student	\$224	<b>\$179</b>	\$302	<b>\$272</b>	\$380	<b>\$361</b>	<b>\$458</b>
Junior College	540	/student	\$326	<b>\$261</b>	\$433	<b>\$389</b>	\$540	<b>\$513</b>	<b>\$647</b>
University/College	550	/student	\$523	<b>\$418</b>	\$706	<b>\$636</b>	\$889	<b>\$845</b>	<b>\$1,073</b>
Church	560	/T.S.F.G.F.A.	\$1,982	<b>\$1,586</b>	\$2,457	<b>\$2,211</b>	\$2,931	<b>\$2,785</b>	<b>\$3,406</b>
Day Care Center/Preschool	565	/student	\$632	<b>\$506</b>	\$844	<b>\$760</b>	\$1,056	<b>\$1,004</b>	<b>\$1,269</b>
Library	590	/T.S.F.G.F.A.	\$8,199	<b>\$6,559</b>	\$10,793	<b>\$9,714</b>	\$13,387	<b>\$12,717</b>	<b>\$15,980</b>
Hospital	610	/bed	\$1,579	<b>\$1,264</b>	\$2,133	<b>\$1,919</b>	\$2,686	<b>\$2,551</b>	<b>\$3,239</b>
Nursing Home	620	/bed	\$543	<b>\$435</b>	\$733	<b>\$660</b>	\$924	<b>\$877</b>	<b>\$1,114</b>
Clinic	630	/T.S.F.G.F.A.	\$11,345	<b>\$9,076</b>	\$15,268	<b>\$13,741</b>	\$19,190	<b>\$18,231</b>	<b>\$23,113</b>
<b>Commercial/Services</b>									
Hotel/Motel	310	/room	\$1,138	<b>\$911</b>	\$1,537	<b>\$1,383</b>	\$1,935	<b>\$1,839</b>	<b>\$2,334</b>
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$4,003	<b>\$3,202</b>	\$5,405	<b>\$4,865</b>	\$6,807	<b>\$6,467</b>	<b>\$8,209</b>
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$8,396	<b>\$6,717</b>	\$10,828	<b>\$9,745</b>	\$13,261	<b>\$12,597</b>	<b>\$15,693</b>
Specialty Retail Center	814	/T.S.F.G.L.A.	\$5,322	<b>\$4,257</b>	\$7,186	<b>\$6,467</b>	\$9,050	<b>\$8,597</b>	<b>\$10,913</b>
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$8,683	<b>\$6,946</b>	\$11,402	<b>\$10,261</b>	\$14,121	<b>\$13,415</b>	<b>\$16,840</b>
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$6,818	<b>\$5,454</b>	\$9,112	<b>\$8,201</b>	\$11,407	<b>\$10,837</b>	<b>\$13,702</b>
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$4,732	<b>\$3,785</b>	\$6,389	<b>\$5,750</b>	\$8,046	<b>\$7,644</b>	<b>\$9,704</b>
Shopping Center	820	/T.S.F.G.L.A.	\$5,734	<b>\$4,587</b>	\$7,587	<b>\$6,828</b>	\$9,440	<b>\$8,968</b>	<b>\$11,293</b>
Factory Outlet Center	823	/T.S.F.G.F.A.	\$5,126	<b>\$4,100</b>	\$6,370	<b>\$5,733</b>	\$7,614	<b>\$7,234</b>	<b>\$8,859</b>
New Car Sales	841	/T.S.F.G.F.A.	\$6,209	<b>\$4,967</b>	\$8,379	<b>\$7,541</b>	\$10,549	<b>\$10,021</b>	<b>\$12,719</b>
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$5,973	<b>\$4,779</b>	\$8,065	<b>\$7,259</b>	\$10,157	<b>\$9,650</b>	<b>\$12,249</b>
Tire Superstore	849	/T.S.F.G.F.A.	\$5,317	<b>\$4,253</b>	\$6,752	<b>\$6,077</b>	\$8,188	<b>\$7,778</b>	<b>\$9,623</b>
Supermarket	850	/T.S.F.G.F.A.	\$12,067	<b>\$9,654</b>	\$15,634	<b>\$14,070</b>	\$19,201	<b>\$18,241</b>	<b>\$22,768</b>
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$13,082	<b>\$10,466</b>	\$17,664	<b>\$15,897</b>	\$22,246	<b>\$21,133</b>	<b>\$26,828</b>
Convenience Market with Fuel Pump	853	/V.F.P.	\$12,815	<b>\$10,252</b>	\$17,131	<b>\$15,418</b>	\$21,446	<b>\$20,374</b>	<b>\$25,761</b>
Wholesale Market	860	/T.S.F.G.F.A.	\$4,230	<b>\$3,384</b>	\$5,003	<b>\$4,503</b>	\$5,776	<b>\$5,487</b>	<b>\$6,548</b>
Discount Club	861	/T.S.F.G.F.A.	\$10,795	<b>\$8,636</b>	\$13,089	<b>\$11,780</b>	\$15,384	<b>\$14,615</b>	<b>\$17,678</b>
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$3,597	<b>\$2,878</b>	\$4,593	<b>\$4,134</b>	\$5,589	<b>\$5,310</b>	<b>\$6,586</b>
Electronics Superstore	863	/T.S.F.G.F.A.	\$5,188	<b>\$4,151</b>	\$6,496	<b>\$5,846</b>	\$7,803	<b>\$7,413</b>	<b>\$9,111</b>
Office Supply Superstore	867	/T.S.F.G.F.A.	\$5,973	<b>\$4,779</b>	\$8,065	<b>\$7,259</b>	\$10,157	<b>\$9,650</b>	<b>\$12,249</b>
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$5,973	<b>\$4,779</b>	\$8,065	<b>\$7,259</b>	\$10,157	<b>\$9,650</b>	<b>\$12,249</b>
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$5,973	<b>\$4,779</b>	\$8,065	<b>\$7,259</b>	\$10,157	<b>\$9,650</b>	<b>\$12,249</b>
Furniture Store	890	/T.S.F.G.F.A.	\$998	<b>\$799</b>	\$1,181	<b>\$1,063</b>	\$1,363	<b>\$1,295</b>	<b>\$1,545</b>
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$12,715	<b>\$10,172</b>	\$16,930	<b>\$15,237</b>	\$21,145	<b>\$20,088</b>	<b>\$25,360</b>
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$13,082	<b>\$10,466</b>	\$17,664	<b>\$15,897</b>	\$22,246	<b>\$21,133</b>	<b>\$26,828</b>
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$12,183	<b>\$9,747</b>	\$16,239	<b>\$14,615</b>	\$20,295	<b>\$19,280</b>	<b>\$24,351</b>
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$11,482	<b>\$9,185</b>	\$14,464	<b>\$13,017</b>	\$17,446	<b>\$16,573</b>	<b>\$20,427</b>
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$13,082	<b>\$10,466</b>	\$17,664	<b>\$15,897</b>	\$22,246	<b>\$21,133</b>	<b>\$26,828</b>
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$13,082	<b>\$10,466</b>	\$17,664	<b>\$15,897</b>	\$22,246	<b>\$21,133</b>	<b>\$26,828</b>
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$13,082	<b>\$10,466</b>	\$17,664	<b>\$15,897</b>	\$22,246	<b>\$21,133</b>	<b>\$26,828</b>
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$11,583	<b>\$9,266</b>	\$15,037	<b>\$13,534</b>	\$18,492	<b>\$17,568</b>	<b>\$21,947</b>

**TABLE 11  
 DISCOUNTED PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
			Rates through 6/30/2010		Rates 7/1/2010 - 6/30/2011		Rates 7/1/2011 - 6/30/2012		Rates 7/1/2012 - 6/30/2013
Land Use Category	ITE Code	Unit*	TDT Prior to Discount	With 20% Discount	TDT Prior to Discount	With 10% Discount	TDT Prior to Discount	With 5% Discount	Full Rate
Quick Lubrication Vehicle Shop	941	/Service Stall	\$11,066	<b>\$8,853</b>	\$13,632	<b>\$12,269</b>	\$16,198	<b>\$15,388</b>	<b>\$18,764</b>
Automobile Care Center	942	/T.S.F.G.L.A.	\$6,217	<b>\$4,973</b>	\$8,394	<b>\$7,554</b>	\$10,571	<b>\$10,043</b>	<b>\$12,748</b>
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$10,399	<b>\$8,319</b>	\$12,298	<b>\$11,068</b>	\$14,197	<b>\$13,488</b>	<b>\$16,097</b>
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$10,399	<b>\$8,319</b>	\$12,298	<b>\$11,068</b>	\$14,197	<b>\$13,488</b>	<b>\$16,097</b>
<b>Office</b>									
General Office Building	710	/T.S.F.G.F.A.	\$4,428	<b>\$3,542</b>	\$5,829	<b>\$5,246</b>	\$7,230	<b>\$6,869</b>	<b>\$8,632</b>
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$15,307	<b>\$12,246</b>	\$19,954	<b>\$17,958</b>	\$24,600	<b>\$23,370</b>	<b>\$29,246</b>
Government Office Building	730	/T.S.F.G.F.A.	\$30,447	<b>\$24,358</b>	\$39,388	<b>\$35,449</b>	\$48,329	<b>\$45,912</b>	<b>\$57,270</b>
U.S. Post Office	732	/T.S.F.G.F.A.	\$38,661	<b>\$30,929</b>	\$50,247	<b>\$45,222</b>	\$61,833	<b>\$58,741</b>	<b>\$73,419</b>
Office Park	750	/T.S.F.G.F.A.	\$6,670	<b>\$5,336</b>	\$8,252	<b>\$7,426</b>	\$9,833	<b>\$9,341</b>	<b>\$11,414</b>
<b>Port/Industrial</b>									
Truck Terminal	030	/T.S.F.G.F.A.	\$2,140	<b>\$1,712</b>	\$2,889	<b>\$2,600</b>	\$3,639	<b>\$3,457</b>	<b>\$4,388</b>
General Light Industrial	110	/T.S.F.G.F.A.	\$3,116	<b>\$2,493</b>	\$4,022	<b>\$3,620</b>	\$4,929	<b>\$4,682</b>	<b>\$5,835</b>
General Heavy Industrial	120	/T.S.F.G.F.A.	\$671	<b>\$536</b>	\$866	<b>\$779</b>	\$1,061	<b>\$1,008</b>	<b>\$1,256</b>
Manufacturing	140	/T.S.F.G.F.A.	\$1,718	<b>\$1,374</b>	\$2,215	<b>\$1,994</b>	\$2,713	<b>\$2,577</b>	<b>\$3,210</b>
Warehouse	150	/T.S.F.G.F.A.	\$2,190	<b>\$1,752</b>	\$2,834	<b>\$2,550</b>	\$3,477	<b>\$3,303</b>	<b>\$4,120</b>
Mini-Warehouse	151	/T.S.F.G.F.A.	\$1,155	<b>\$924</b>	\$1,482	<b>\$1,334</b>	\$1,810	<b>\$1,719</b>	<b>\$2,137</b>
Utilities	170	/T.S.F.G.F.A.	\$3,044	<b>\$2,435</b>	\$3,878	<b>\$3,490</b>	\$4,712	<b>\$4,476</b>	<b>\$5,546</b>

\* Abbreviations used in the "Unit" column:

T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area

T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area

V.F.P. = Vehicle Fueling Position

Note: all index adjustments per 3.17.050F



## **B. Ordinance 741**

Ordinance 741 was adopted by the Board on July 26, 2011, and became effective August 25, 2011. Ordinance 741 amended the definition of “previous use,” allowing applicants more flexibility in claiming previous uses to offset TDT charges. Ordinance 741 affected the time period allowed for a prior use but did not change how the rates are calculated.

## **C. A-Engrossed Ordinance 746**

A-Engrossed Ordinance 746 was adopted by the Board on January 17, 2012. Ordinance 746-A enacted a revised phase-in schedule for TDT rates and continued the discount established by Ordinance 729. Cumulatively the result was a 20% discount to TDT rates maintained at one “step” below the full rates allowed. The Ordinance also required the Board to revisit the discount in the spring of 2013 and 2014 to decide whether to continue or terminate the discount and stated that the discount would terminate automatically in July 1, 2015.

The TDT methodology was amended to add the following:

### **Revised Phase-In Schedule**

The revised phase-in schedule extends the phase-in period, subject to Board approval in this Ordinance. The following is a summary of the phase-in schedule adjustments:

- The TDT rates effective 7/1/2011 through 6/30/2012 continue to be effective through 6/30/2015.
- Current 5% discount is continued through June 30, 2015.

Table 12 displays the revised phase-in schedule for the adopted TDT Rates. These numbers are based on table 11 of Ordinance 729. Columns 1 through 3 restate the ITE land use codes and categories. Columns 4 through 9 restate the TDT rates from Table 11 of Ordinance 729 for 6/30/2010 through 6/30/2012. Column 10 restates the full rate TDT from Table 11, column 10 for 7/1/2012 through 6/30/2013 from Ordinance 729. Columns 11, 13, and 15 display the effective rates through 7/1/2015 restated from column 9. Column 17 restates 10.

The rates in columns 11, 13, 15 and 17 could potentially be reduced based on review of the Index as described in 3.17.050.

The revised phase-in schedule accounts for the automatic increases of TDT annually during the revised phase-in period. The following formulas were used to calculate the rates shown in revised Table 12.

**Rates 7/1/2012 through 6/30/2015**

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$$\begin{array}{l} \text{TDT} \\ \text{7/1/2011} \\ \text{TDT Rate} \\ \text{With 5\%} \\ \text{Discount} \end{array} = \begin{array}{l} \text{7/1/2012 -} \\ \text{6/30/2015 Rate} \end{array}$$


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**Rates 7/1/2015 through 6/30/2016**

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$$\begin{array}{l} \text{TDT} \\ \text{7/1/2015} \\ \text{Rate} \end{array} = \begin{array}{l} \text{Prior} \\ \text{7/1/12} \\ \text{Rate} \end{array}$$


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Table 12 also displays the maximum TDT rate as adjusted by the index. The index continues to be calculated through-out the revised phase-in period. Columns 12, 14, 16 and 18 will be calculated at the appropriate time based on the index adjustments. Index adjustments will not begin until after the revised phase-in period is complete, or terminated. No more than a 10% increase based on the index is allowed.

**TABLE 12  
REVISED PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	Column 16	Column 17	Column 18
			Rates through 6/30/2010		Rates 7/1/2010 - 6/30/2011		Rates 7/1/2011 - 6/30/2012		Rates 7/1/2012 - 6/30/2013		Rates 7/1/2013 - 6/30/2014		Rates 7/1/2014 - 6/30/2015		Rates 7/1/2015 - 6/30/2016		Rates 7/1/16 - 6/30/17 (to be determined on 4/30/16 based on index - but not more than 10% increase)
Land Use Category	ITE Code	Unit*	TDT Prior to Discount	With 20% Discount	TDT Prior to Discount	With 10% Discount	TDT Prior to Discount	With 5% Discount	Full Rate	Revised Phase-In	Full Rate (to be determined on 4/30/13 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/14 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/15 based on index)	Revised Phase-In	
<b>Residential</b>																	
Single Family Detached	210	/dwelling unit	\$4,599	\$3,679	\$5,807	\$5,227	\$7,016	\$6,665	\$8,225	\$6,665		\$6,665	\$6,665		\$8,225		
Apartment	220	/dwelling unit	\$2,896	\$2,317	\$3,724	\$3,352	\$4,553	\$4,325	\$5,381	\$4,325		\$4,325	\$4,325		\$5,381		
Residential Condominium/Townhouse	230	/dwelling unit	\$2,717	\$2,174	\$3,451	\$3,106	\$4,185	\$3,976	\$4,919	\$3,976		\$3,976	\$3,976		\$4,919		
Manufactured Housing (in Park)	240	/dwelling unit	\$2,252	\$1,801	\$2,873	\$2,586	\$3,494	\$3,320	\$4,116	\$3,320		\$3,320	\$3,320		\$4,116		
Assisted Living	254	/bed	\$1,474	\$1,180	\$1,830	\$1,647	\$2,186	\$2,077	\$2,542	\$2,077		\$2,077	\$2,077		\$2,542		
Continuing Care Retirement	255	/unit	\$1,482	\$1,185	\$1,845	\$1,660	\$2,208	\$2,097	\$2,571	\$2,097		\$2,097	\$2,097		\$2,571		
<b>Recreational</b>																	
Park	411	/acre	\$732	\$585	\$948	\$853	\$1,163	\$1,105	\$1,379	\$1,105		\$1,105	\$1,105		\$1,379		
Golf Course	430	/hole	\$7,129	\$5,703	\$9,625	\$8,663	\$12,122	\$11,516	\$14,619	\$11,516		\$11,516	\$11,516		\$14,619		
Golf Driving Range	432	/tee	\$6,366	\$5,093	\$8,099	\$7,289	\$9,833	\$9,342	\$11,567	\$9,342		\$9,342	\$9,342		\$11,567		
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$1,256	\$1,005	\$1,696	\$1,526	\$2,136	\$2,029	\$2,575	\$2,029		\$2,029	\$2,029		\$2,575		
Bowling Alley	437	/lane	\$408	\$327	\$551	\$496	\$694	\$659	\$837	\$659		\$659	\$659		\$837		
Multiplex Movie Theater	445	/screen	\$60,422	\$48,337	\$78,784	\$70,906	\$97,146	\$92,289	\$115,509	\$92,289		\$92,289	\$92,289		\$115,509		
Health/Fitness Club	492	/T.S.F.G.F.A.	\$3,950	\$3,160	\$5,333	\$4,800	\$6,716	\$6,380	\$8,099	\$6,380		\$6,380	\$6,380		\$8,099		
Recreation/Community Center	495	/T.S.F.G.F.A.	\$4,658	\$3,726	\$6,289	\$5,660	\$7,921	\$7,524	\$9,552	\$7,524		\$7,524	\$7,524		\$9,552		
<b>Institutional/Medical</b>																	
Elementary School (Public)	520	/student	\$208	\$166	\$271	\$244	\$333	\$317	\$396	\$317		\$317	\$317		\$396		
Middle/Junior High School (Public)	522	/student	\$222	\$177	\$298	\$268	\$374	\$355	\$450	\$355		\$355	\$355		\$450		
High School (Public)	530	/student	\$302	\$241	\$407	\$367	\$513	\$487	\$619	\$487		\$487	\$487		\$619		
Private School (K-12)	536	/student	\$224	\$179	\$302	\$272	\$380	\$361	\$458	\$361		\$361	\$361		\$458		
Junior College	540	/student	\$326	\$261	\$433	\$389	\$540	\$513	\$647	\$513		\$513	\$513		\$647		
University/College	550	/student	\$523	\$418	\$706	\$636	\$889	\$845	\$1,073	\$845		\$845	\$845		\$1,073		
Church	560	/T.S.F.G.F.A.	\$1,982	\$1,586	\$2,457	\$2,211	\$2,931	\$2,785	\$3,406	\$2,785		\$2,785	\$2,785		\$3,406		
Day Care Center/Preschool	565	/student	\$632	\$506	\$844	\$760	\$1,056	\$1,004	\$1,269	\$1,004		\$1,004	\$1,004		\$1,269		
Library	590	/T.S.F.G.F.A.	\$8,199	\$6,559	\$10,793	\$9,714	\$13,387	\$12,717	\$15,980	\$12,717		\$12,717	\$12,717		\$15,980		
Hospital	610	/bed	\$1,199	\$1,264	\$2,133	\$1,919	\$2,686	\$2,551	\$3,239	\$2,551		\$2,551	\$2,551		\$3,239		
Nursing Home	620	/bed	\$543	\$435	\$733	\$660	\$924	\$877	\$1,114	\$877		\$877	\$877		\$1,114		
Clinic	630	/T.S.F.G.F.A.	\$11,345	\$9,076	\$15,268	\$13,741	\$19,190	\$18,231	\$23,113	\$18,231		\$18,231	\$18,231		\$23,113		
<b>Commercial/Services</b>																	
Hotel/Motel	310	/room	\$1,138	\$911	\$1,537	\$1,383	\$1,935	\$1,839	\$2,334	\$1,839		\$1,839	\$1,839		\$2,334		
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$4,003	\$3,202	\$5,405	\$4,865	\$6,807	\$6,467	\$8,209	\$6,467		\$6,467	\$6,467		\$8,209		
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$8,396	\$6,717	\$10,828	\$9,745	\$13,261	\$12,597	\$15,693	\$12,597		\$12,597	\$12,597		\$15,693		
Specialty Retail Center	814	/T.S.F.G.L.A.	\$5,322	\$4,257	\$7,186	\$6,467	\$9,050	\$8,597	\$10,913	\$8,597		\$8,597	\$8,597		\$10,913		
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$8,683	\$6,946	\$11,402	\$10,261	\$14,121	\$13,415	\$16,840	\$13,415		\$13,415	\$13,415		\$16,840		
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$6,818	\$5,454	\$9,112	\$8,201	\$11,407	\$10,837	\$13,702	\$10,837		\$10,837	\$10,837		\$13,702		
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$4,732	\$3,785	\$6,389	\$5,750	\$8,046	\$7,644	\$9,704	\$7,644		\$7,644	\$7,644		\$9,704		
Shopping Center	820	/T.S.F.G.L.A.	\$5,734	\$4,587	\$7,587	\$6,828	\$9,440	\$8,968	\$11,293	\$8,968		\$8,968	\$8,968		\$11,293		
Factory Outlet Center	823	/T.S.F.G.F.A.	\$5,126	\$4,100	\$6,370	\$5,733	\$7,614	\$7,234	\$8,859	\$7,234		\$7,234	\$7,234		\$8,859		
New Car Sales	841	/T.S.F.G.F.A.	\$6,209	\$4,967	\$8,379	\$7,541	\$10,549	\$10,021	\$12,719	\$10,021		\$10,021	\$10,021		\$12,719		
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650		\$9,650	\$9,650		\$12,249		
Tire Superstore	849	/T.S.F.G.F.A.	\$5,317	\$4,253	\$6,752	\$6,077	\$8,188	\$7,778	\$9,623	\$7,778		\$7,778	\$7,778		\$9,623		
Supermarket	850	/T.S.F.G.F.A.	\$12,067	\$9,654	\$15,634	\$14,070	\$19,201	\$18,241	\$22,768	\$18,241		\$18,241	\$18,241		\$22,768		
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133	\$21,133		\$26,828		
Convenience Market with Fuel Pump	853	/V.F.P.	\$12,815	\$10,252	\$17,131	\$15,418	\$21,446	\$20,374	\$25,761	\$20,374		\$20,374	\$20,374		\$25,761		
Wholesale Market	860	/T.S.F.G.F.A.	\$4,230	\$3,384	\$5,003	\$4,503	\$5,776	\$5,487	\$6,548	\$5,487		\$5,487	\$5,487		\$6,548		
Discount Club	861	/T.S.F.G.F.A.	\$10,795	\$8,636	\$13,089	\$11,780	\$15,384	\$14,615	\$17,678	\$14,615		\$14,615	\$14,615		\$17,678		
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$3,597	\$2,878	\$4,593	\$4,134	\$5,589	\$5,310	\$6,586	\$5,310		\$5,310	\$5,310		\$6,586		
Electronics Superstore	863	/T.S.F.G.F.A.	\$5,188	\$4,151	\$6,496	\$5,846	\$7,803	\$7,413	\$9,111	\$7,413		\$7,413	\$7,413		\$9,111		
Office Supply Superstore	867	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650		\$9,650	\$9,650		\$12,249		

**TABLE 12  
 REVISED PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	Column 16	Column 17	Column 18
			Rates through 6/30/2010	Rates through 6/30/2010	Rates 7/1/2010 - 6/30/2011	Rates 7/1/2010 - 6/30/2011	Rates 7/1/2011 - 6/30/2012	Rates 7/1/2011 - 6/30/2012	Rates 7/1/2012 - 6/30/2013	Rates 7/1/2012 - 6/30/2013	Rates 7/1/2013 - 6/30/2014	Rates 7/1/2013 - 6/30/2014	Rates 7/1/2014 - 6/30/2015	Rates 7/1/2014 - 6/30/2015	Rates 7/1/2015 - 6/30/2016	Rates 7/1/2015 - 6/30/2016	Rates 7/1/16 - 6/30/17 (to be determined on 4/30/16 based on index - but not more than 10% increase)
	ITE Code	Unit*	TDT Prior to Discount	With 20% Discount	TDT Prior to Discount	With 10% Discount	TDT Prior to Discount	With 5% Discount	Full Rate	Revised Phase-In	Full Rate (to be determined on 4/30/13 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/14 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/15 based on index)	Revised Phase-In	
Land Use Category																	
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650		\$9,650		\$9,650		\$12,249	
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650		\$9,650		\$9,650		\$12,249	
Furniture Store	890	/T.S.F.G.F.A.	\$998	\$799	\$1,181	\$1,063	\$1,363	\$1,295	\$1,545	\$1,295		\$1,295		\$1,295		\$1,545	
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$12,715	\$10,172	\$16,930	\$15,237	\$21,145	\$20,088	\$25,360	\$20,088		\$20,088		\$20,088		\$25,360	
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$21,133		\$26,828	
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$12,183	\$9,747	\$16,239	\$14,615	\$20,295	\$19,280	\$24,351	\$19,280		\$19,280		\$19,280		\$24,351	
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$11,482	\$9,185	\$14,464	\$13,017	\$17,446	\$16,573	\$20,427	\$16,573		\$16,573		\$16,573		\$20,427	
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$21,133		\$26,828	
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$21,133		\$26,828	
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$21,133		\$26,828	
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$11,583	\$9,266	\$15,037	\$13,534	\$18,492	\$17,568	\$21,947	\$17,568		\$17,568		\$17,568		\$21,947	
Quick Lubrication Vehicle Shop	941	/Service Stall	\$11,066	\$8,853	\$13,632	\$12,269	\$16,198	\$15,388	\$18,764	\$15,388		\$15,388		\$15,388		\$18,764	
Automobile Care Center	942	/T.S.F.G.L.A.	\$6,217	\$4,973	\$8,394	\$7,554	\$10,571	\$10,043	\$12,748	\$10,043		\$10,043		\$10,043		\$12,748	
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$10,399	\$8,319	\$12,298	\$11,068	\$14,197	\$13,488	\$16,097	\$13,488		\$13,488		\$13,488		\$16,097	
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$10,399	\$8,319	\$12,298	\$11,068	\$14,197	\$13,488	\$16,097	\$13,488		\$13,488		\$13,488		\$16,097	
<b>Office</b>																	
General Office Building	710	/T.S.F.G.F.A.	\$4,428	\$3,542	\$5,829	\$5,246	\$7,230	\$6,869	\$8,632	\$6,869		\$6,869		\$6,869		\$8,632	
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$15,307	\$12,246	\$19,954	\$17,958	\$24,600	\$23,370	\$29,246	\$23,370		\$23,370		\$23,370		\$29,246	
Government Office Building	730	/T.S.F.G.F.A.	\$30,447	\$24,358	\$39,388	\$35,449	\$48,329	\$45,912	\$57,270	\$45,912		\$45,912		\$45,912		\$57,270	
U.S. Post Office	732	/T.S.F.G.F.A.	\$38,661	\$30,929	\$50,247	\$45,222	\$61,833	\$58,741	\$73,419	\$58,741		\$58,741		\$58,741		\$73,419	
Office Park	750	/T.S.F.G.F.A.	\$6,670	\$5,336	\$8,252	\$7,426	\$9,833	\$9,341	\$11,414	\$9,341		\$9,341		\$9,341		\$11,414	
<b>Port/Industrial</b>																	
Truck Terminal	030	/T.S.F.G.F.A.	\$2,140	\$1,712	\$2,889	\$2,600	\$3,639	\$3,457	\$4,388	\$3,457		\$3,457		\$3,457		\$4,388	
General Light Industrial	110	/T.S.F.G.F.A.	\$3,116	\$2,493	\$4,022	\$3,620	\$4,929	\$4,682	\$5,835	\$4,682		\$4,682		\$4,682		\$5,835	
General Heavy Industrial	120	/T.S.F.G.F.A.	\$671	\$536	\$866	\$779	\$1,061	\$1,008	\$1,256	\$1,008		\$1,008		\$1,008		\$1,256	
Manufacturing	140	/T.S.F.G.F.A.	\$1,718	\$1,374	\$2,215	\$1,994	\$2,713	\$2,577	\$3,210	\$2,577		\$2,577		\$2,577		\$3,210	
Warehouse	150	/T.S.F.G.F.A.	\$2,190	\$1,752	\$2,834	\$2,550	\$3,477	\$3,303	\$4,120	\$3,303		\$3,303		\$3,303		\$4,120	
Mini-Warehouse	151	/T.S.F.G.F.A.	\$1,155	\$924	\$1,482	\$1,334	\$1,810	\$1,719	\$2,137	\$1,719		\$1,719		\$1,719		\$2,137	
Utilities	170	/T.S.F.G.F.A.	\$3,044	\$2,435	\$3,878	\$3,490	\$4,712	\$4,476	\$5,546	\$4,476		\$4,476		\$4,476		\$5,546	

\* Abbreviations used in the "Unit" column:  
 T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area  
 T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area  
 V.F.P. = Vehicle Fueling Position

Note: all index adjustments per 3.17.050F

#### **D. Ordinance 751**

Ordinance 751 was adopted by the Board on June 19, 2012 and became effective July 19, 2012. Ordinance 751 established a temporary 50% or 75% discount on TDT charges for changing the use of previously-occupied buildings to certain commercial and industrial uses. Discounts were limited to 5,000 square feet of floor area, and are calculated at 50% for buildings three years or older, and 75% for buildings 20 years and older. The discount was proposed to expire on July 1, 2015.

#### **E. A-Engrossed Ordinance 793**

A-Engrossed Ordinance 793 was presented to the Board in August 2014 in response to improved, but still uncertain, economic conditions. Ordinance 793-A:

- Terminates the temporary TDT rate discount that had been established by Ordinance 729 in 2009, extended by Ordinance 746-A in 2012, and continued through Board resolutions in 2013 and 2014. Without Board action, the discount would have terminated July 1, 2015. Because the rate discount was temporary, terminating the discount does not adjust the methodology.
- Allows an applicant who obtains a building permit and defers TDT payment until issuance of an occupancy permit, to pay TDT based on the rates in effect at the time of building permit issuance, instead of the rates in effect at the time of occupancy.
- Makes the Change-in-Use Discount established by Ordinance 751 permanent. The discount was previously set to expire on July 1, 2015.

Table 13 documents all TDT rates charged from July 1, 2009 through September 30, 2014, based on the above temporary discounts. On October 1, 2014, TDT rates will be fully phased-in. The Change-in-Use Discount will become permanent and no other discounts shall be in effect. The rates will continue to change annually based on the Construction Cost Index described in County Code Chapter 3.17.

The most up-to-date TDT rate table is found in Appendix B.

**TABLE 13**  
**REVISED PHASE-IN SCHEDULE 2009-2014**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	Column 16	Column 17	Column 18	
			July 1, 2009 - June 30, 2010	July 1, 2010 - June 30, 2011	July 1, 2011 - June 30, 2012	July 1, 2012 - June 30, 2013	July 1, 2013 - June 30, 2014	July 1, 2014 - Sept. 30, 2014	October 1, 2014 - June 30, 2015	July 1, 2015 - June 30, 2016	July 1, 2016 - June 30, 2017							
Land Use Category	ITE Code	Unit*	Phase-in rate prior to Ord. 729 discount	With 20% discount	Phase-in rate without Ord. 729 discount	With 10% discount	Phase-in rate without Ord. 729 discount	With 5% discount	Full rate without Ord. 746-A discount continuation	With continued discount	Full rate based on index without Ord. 746-A discount continuation	With continued discount	Full rate based on index without Ord. 746-A discount continuation	With continued discount	Full rate based on index (to be determined on 4/30/15)	Full rate based on index (to be determined on 4/30/15)	Full rate based on index (to be determined on 4/30/16, no more than 10% increase)	
<b>Residential</b>																		
Single Family Detached	210	dwelling unit	\$4,599	\$3,679	\$5,807	\$5,227	\$7,016	\$6,665	\$8,225	\$6,665	\$8,133	\$6,665	\$8,036	\$6,665	\$8,036			
Apartment	220	dwelling unit	\$2,896	\$2,317	\$3,724	\$3,352	\$4,553	\$4,325	\$5,381	\$4,325	\$5,321	\$4,325	\$5,257	\$4,325	\$5,257			
Residential Condominium/Townhouse	230	dwelling unit	\$2,717	\$2,174	\$3,451	\$3,106	\$4,185	\$3,976	\$4,919	\$3,976	\$4,864	\$3,976	\$4,806	\$3,976	\$4,806			
Manufactured Housing (in Park)	240	dwelling unit	\$2,252	\$1,801	\$2,873	\$2,586	\$3,494	\$3,320	\$4,116	\$3,320	\$4,070	\$3,320	\$4,021	\$3,320	\$4,021			
Assisted Living	254	bed	\$1,474	\$1,180	\$1,830	\$1,647	\$2,186	\$2,077	\$2,542	\$2,077	\$2,514	\$2,077	\$2,483	\$2,077	\$2,483			
Continuing Care Retirement	255	unit	\$1,482	\$1,185	\$1,845	\$1,660	\$2,208	\$2,097	\$2,571	\$2,097	\$2,542	\$2,097	\$2,512	\$2,097	\$2,512			
<b>Recreational</b>																		
Park	411	acre	\$732	\$585	\$948	\$853	\$1,163	\$1,105	\$1,379	\$1,105	\$1,364	\$1,105	\$1,347	\$1,105	\$1,347			
Golf Course	430	hole	\$7,129	\$5,703	\$9,625	\$8,663	\$12,122	\$11,516	\$14,619	\$11,516	\$14,456	\$11,516	\$14,284	\$11,516	\$14,284			
Golf Driving Range	432	tee	\$6,366	\$5,093	\$8,099	\$7,289	\$9,833	\$9,342	\$11,567	\$9,342	\$11,438	\$9,342	\$11,302	\$9,342	\$11,302			
Multipurpose Recreational/Arcade	435	TSFGFA	\$1,256	\$1,005	\$1,696	\$1,526	\$2,136	\$2,029	\$2,575	\$2,029	\$2,547	\$2,029	\$2,516	\$2,029	\$2,516			
Bowling Alley	437	lane	\$408	\$327	\$551	\$496	\$694	\$659	\$837	\$659	\$828	\$659	\$818	\$659	\$818			
Multiplex Movie Theater	445	screen	\$60,422	\$48,337	\$78,784	\$70,906	\$97,146	\$92,289	\$115,099	\$92,289	\$114,223	\$92,289	\$112,858	\$92,289	\$112,858			
Health/Fitness Club	492	TSFGFA	\$3,950	\$3,160	\$5,333	\$4,800	\$6,716	\$6,380	\$8,009	\$6,380	\$8,009	\$6,380	\$8,009	\$6,380	\$8,009			
Recreation/Community Center	495	TSFGFA	\$4,658	\$3,726	\$6,289	\$5,660	\$7,921	\$7,524	\$9,552	\$7,524	\$9,446	\$7,524	\$9,333	\$7,524	\$9,333			
<b>Institutional/Medical</b>																		
Elementary School (Public)	520	student	\$208	\$166	\$271	\$244	\$333	\$317	\$396	\$317	\$392	\$317	\$387	\$317	\$387			
Middle/Junior High School (Public)	522	student	\$222	\$177	\$298	\$268	\$374	\$355	\$450	\$355	\$445	\$355	\$440	\$355	\$440			
High School (Public)	530	student	\$302	\$241	\$407	\$367	\$513	\$487	\$619	\$487	\$612	\$487	\$604	\$487	\$604			
Private School (K-12)	536	student	\$224	\$179	\$302	\$272	\$380	\$361	\$458	\$361	\$453	\$361	\$448	\$361	\$448			
Junior College	540	student	\$326	\$261	\$433	\$389	\$540	\$513	\$647	\$513	\$640	\$513	\$632	\$513	\$632			
University/College	550	student	\$523	\$418	\$706	\$636	\$889	\$845	\$1,073	\$845	\$1,061	\$845	\$1,048	\$845	\$1,048			
Church	560	TSFGFA	\$1,982	\$1,586	\$2,457	\$2,211	\$2,931	\$2,785	\$3,406	\$2,785	\$3,368	\$2,785	\$3,328	\$2,785	\$3,328			
Day Care Center/Preschool	565	student	\$632	\$506	\$844	\$760	\$1,056	\$1,004	\$1,269	\$1,004	\$1,254	\$1,004	\$1,239	\$1,004	\$1,239			
Library	590	TSFGFA	\$8,199	\$6,559	\$10,793	\$9,714	\$13,387	\$12,717	\$15,980	\$12,717	\$15,803	\$12,717	\$15,614	\$12,717	\$15,614			
Hospital	610	bed	\$1,579	\$1,264	\$2,133	\$1,919	\$2,686	\$2,551	\$3,239	\$2,551	\$3,203	\$2,551	\$3,165	\$2,551	\$3,165			
Nursing Home	620	bed	\$543	\$435	\$733	\$660	\$824	\$877	\$1,114	\$877	\$1,101	\$877	\$1,088	\$877	\$1,088			
Clinic	630	TSFGFA	\$11,345	\$9,076	\$15,268	\$13,741	\$19,190	\$18,231	\$23,113	\$18,231	\$22,855	\$18,231	\$22,582	\$18,231	\$22,582			
<b>Commercial/Services</b>																		
Hotel/Motel	310	room	\$1,138	\$911	\$1,537	\$1,383	\$1,935	\$1,839	\$2,334	\$1,839	\$2,308	\$1,839	\$2,280	\$1,839	\$2,280			
Building Materials/Lumber	812	TSFGFA	\$4,003	\$3,202	\$5,405	\$4,865	\$6,807	\$6,467	\$8,209	\$6,467	\$8,118	\$6,467	\$8,021	\$6,467	\$8,021			
Free-Standing Discount Superstore with Groceries	813	TSFGFA	\$8,396	\$6,717	\$10,828	\$9,745	\$13,261	\$12,597	\$15,693	\$12,597	\$15,518	\$12,597	\$15,333	\$12,597	\$15,333			
Specialty Retail Center	814	TSFGFA	\$5,322	\$4,257	\$7,186	\$6,467	\$9,050	\$8,597	\$10,913	\$8,597	\$10,792	\$8,597	\$10,663	\$8,597	\$10,663			
Free-Standing Discount Store without Groceries	815	TSFGFA	\$8,683	\$6,946	\$11,402	\$10,261	\$14,121	\$13,415	\$16,840	\$13,415	\$16,652	\$13,415	\$16,453	\$13,415	\$16,453			
Hardware/Paint Store	816	TSFGFA	\$6,818	\$5,454	\$9,112	\$8,201	\$11,407	\$10,837	\$13,702	\$10,837	\$13,549	\$10,837	\$13,387	\$10,837	\$13,387			
Nursery/Garden Center	817	TSFGFA	\$4,732	\$3,785	\$6,389	\$5,750	\$8,046	\$7,644	\$9,704	\$7,644	\$9,596	\$7,644	\$9,481	\$7,644	\$9,481			
Shopping Center	820	TSFGFA	\$5,734	\$4,587	\$7,587	\$6,828	\$9,440	\$8,968	\$11,293	\$8,968	\$11,167	\$8,968	\$11,034	\$8,968	\$11,034			
Factory Outlet Center	823	TSFGFA	\$5,126	\$4,100	\$6,370	\$5,733	\$7,614	\$7,234	\$8,859	\$7,234	\$8,760	\$7,234	\$8,656	\$7,234	\$8,656			
New Car Sales	841	TSFGFA	\$6,209	\$4,967	\$8,379	\$7,541	\$10,549	\$10,021	\$12,719	\$10,021	\$12,577	\$10,021	\$12,427	\$10,021	\$12,427			
Automobile Parts Sales	843	TSFGFA	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650	\$12,113	\$9,650	\$11,968	\$9,650	\$11,968			
Tire Superstore	849	TSFGFA	\$5,317	\$4,253	\$6,752	\$6,077	\$8,188	\$7,778	\$9,623	\$7,778	\$9,516	\$7,778	\$9,402	\$7,778	\$9,402			
Supermarket	850	TSFGFA	\$12,067	\$9,654	\$15,634	\$14,070	\$19,201	\$18,241	\$22,768	\$18,241	\$22,514	\$18,241	\$22,245	\$18,241	\$22,245			
Convenience Market (24-hour)	851	TSFGFA	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133	\$26,529	\$21,133	\$26,212	\$21,133	\$26,212			
Convenience Market with Fuel Pump	853	VFP	\$12,815	\$10,252	\$17,131	\$15,418	\$21,446	\$20,374	\$25,761	\$20,374	\$25,475	\$20,374	\$25,170	\$20,374	\$25,170			
Wholesale Market	860	TSFGFA	\$4,230	\$3,384	\$5,003	\$4,503	\$5,776	\$5,487	\$6,548	\$5,487	\$6,475	\$5,487	\$6,398	\$5,487	\$6,398			
Discount Club	861	TSFGFA	\$10,795	\$8,636	\$13,089	\$11,780	\$15,384	\$14,615	\$17,678	\$14,615	\$17,482	\$14,615	\$17,273	\$14,615	\$17,273			
Home Improvement Superstore	862	TSFGFA	\$3,597	\$2,878	\$4,593	\$4,134	\$5,589	\$5,310	\$6,586	\$5,310	\$6,512	\$5,310	\$6,434	\$5,310	\$6,434			
Electronics Superstore	863	TSFGFA	\$5,188	\$4,151	\$6,496	\$5,846	\$7,803	\$7,413	\$9,111	\$7,413	\$9,009	\$7,413	\$8,902	\$7,413	\$8,902			
Office Supply Superstore	867	TSFGFA	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650	\$12,113	\$9,650	\$11,968	\$9,650	\$11,968			
Pharmacy/Drugstore without Drive-Thru Window	880	TSFGFA	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650	\$12,113	\$9,650	\$11,968	\$9,650	\$11,968			
Pharmacy/Drugstore with Drive-Thru Window	881	TSFGFA	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650	\$12,113	\$9,650	\$11,968	\$9,650	\$11,968			
Furniture Store	890	TSFGFA	\$998	\$799	\$1,181	\$1,063	\$1,363	\$1,295	\$1,545	\$1,295	\$1,528	\$1,295	\$1,510	\$1,295	\$1,510			
Bank/Savings; Walk-in	911	TSFGFA	\$12,715	\$10,172	\$16,930	\$15,237	\$21,145	\$20,088	\$25,360	\$20,088	\$25,078	\$20,088	\$24,778	\$20,088	\$24,778			
Bank/Savings; Drive-in	912	TSFGFA	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133	\$26,529	\$21,133	\$26,212	\$21,133	\$26,212			
Quality Restaurant (not a chain)	931	TSFGFA	\$12,183	\$9,747	\$16,239	\$14,615	\$20,295	\$19,280	\$24,351	\$19,280	\$24,080	\$19,280	\$23,792	\$19,280	\$23,792			
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	TSFGFA	\$11,482	\$9,185	\$14,464	\$13,017	\$17,446	\$16,573	\$20,427	\$16,573	\$20,200	\$16,573	\$19,959	\$16,573	\$19,959			
Fast Food Restaurant (No Drive-Thru)	933	TSFGFA	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133	\$26,529	\$21,133	\$26,212	\$21,133	\$26,212			
Fast Food Restaurant (With Drive-Thru)	934	TSFGFA	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133	\$26,529	\$21,133	\$26,212	\$21,133	\$26,212			
Drive-Thru Restaurant (No Seating)	935	TSFGFA	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133	\$26,529	\$21,133	\$26,212	\$21,133	\$26,212			
Drinking Place/Bar	936	TSFGFA	\$11,583	\$9,266	\$15,037	\$13,534	\$18,492	\$17,568	\$21,947	\$17,568	\$21,703	\$17,568	\$21,444	\$17,568	\$21,444			
Quick Lubrication Vehicle Shop	941	Service Stall	\$11,066	\$8,853	\$13,632	\$12,269	\$16,198	\$15,388	\$18,764	\$15,388	\$18,555	\$15,388	\$18,334					

Automobile Care Center	942	TSGLA	\$6,217	<b>\$4,973</b>	\$8,394	<b>\$7,554</b>	\$10,571	<b>\$10,043</b>	\$12,748	<b>\$10,043</b>	\$12,607	<b>\$10,043</b>	\$12,456	<b>\$10,043</b>	<b>\$12,456</b>		
Gasoline/Service Station (no Market or Car Wash)	944	VFP	\$10,399	<b>\$8,319</b>	\$12,298	<b>\$11,068</b>	\$14,197	<b>\$13,488</b>	\$16,097	<b>\$13,488</b>	\$15,917	<b>\$13,488</b>	\$15,727	<b>\$13,488</b>	<b>\$15,727</b>		
Gasoline/Service Station (with Market and Car Wash)	946	VFP	\$10,399	<b>\$8,319</b>	\$12,298	<b>\$11,068</b>	\$14,197	<b>\$13,488</b>	\$16,097	<b>\$13,488</b>	\$15,917	<b>\$13,488</b>	\$15,727	<b>\$13,488</b>	<b>\$15,727</b>		
<b>Office</b>																	
General Office Building	710	TSGFA	\$4,428	<b>\$3,542</b>	\$5,829	<b>\$5,246</b>	\$7,230	<b>\$6,869</b>	\$8,632	<b>\$6,869</b>	\$8,535	<b>\$6,869</b>	\$8,433	<b>\$6,869</b>	<b>\$8,433</b>		
Medical-Dental Office Building	720	TSGFA	\$15,307	<b>\$12,246</b>	\$19,954	<b>\$17,958</b>	\$24,600	<b>\$23,370</b>	\$29,246	<b>\$23,370</b>	\$28,921	<b>\$23,370</b>	\$28,575	<b>\$23,370</b>	<b>\$28,575</b>		
Government Office Building	730	TSGFA	\$30,447	<b>\$24,358</b>	\$39,388	<b>\$35,449</b>	\$48,329	<b>\$45,912</b>	\$57,270	<b>\$45,912</b>	\$56,632	<b>\$45,912</b>	\$55,955	<b>\$45,912</b>	<b>\$55,955</b>		
U.S. Post Office	732	TSGFA	\$38,661	<b>\$30,929</b>	\$50,247	<b>\$45,222</b>	\$61,833	<b>\$58,741</b>	\$73,419	<b>\$58,741</b>	\$72,601	<b>\$58,741</b>	\$71,734	<b>\$58,741</b>	<b>\$71,734</b>		
Office Park	750	TSGFA	\$6,670	<b>\$5,336</b>	\$8,252	<b>\$7,426</b>	\$9,833	<b>\$9,341</b>	\$11,414	<b>\$9,341</b>	\$11,287	<b>\$9,341</b>	\$11,152	<b>\$9,341</b>	<b>\$11,152</b>		
<b>Port/Industrial</b>																	
Truck Terminal	030	TSGFA	\$2,140	<b>\$1,712</b>	\$2,889	<b>\$2,600</b>	\$3,639	<b>\$3,457</b>	\$4,388	<b>\$3,457</b>	\$4,339	<b>\$3,457</b>	\$4,287	<b>\$3,457</b>	<b>\$4,287</b>		
General Light Industrial	110	TSGFA	\$3,116	<b>\$2,493</b>	\$4,022	<b>\$3,620</b>	\$4,929	<b>\$4,682</b>	\$5,835	<b>\$4,682</b>	\$5,770	<b>\$4,682</b>	\$5,701	<b>\$4,682</b>	<b>\$5,701</b>		
General Heavy Industrial	120	TSGFA	\$671	<b>\$536</b>	\$866	<b>\$779</b>	\$1,061	<b>\$1,008</b>	\$1,256	<b>\$1,008</b>	\$1,242	<b>\$1,008</b>	\$1,227	<b>\$1,008</b>	<b>\$1,227</b>		
Manufacturing	140	TSGFA	\$1,718	<b>\$1,374</b>	\$2,215	<b>\$1,994</b>	\$2,713	<b>\$2,577</b>	\$3,210	<b>\$2,577</b>	\$3,174	<b>\$2,577</b>	\$3,136	<b>\$2,577</b>	<b>\$3,136</b>		
Warehouse	150	TSGFA	\$2,190	<b>\$1,752</b>	\$2,834	<b>\$2,550</b>	\$3,477	<b>\$3,303</b>	\$4,120	<b>\$3,303</b>	\$4,074	<b>\$3,303</b>	\$4,026	<b>\$3,303</b>	<b>\$4,026</b>		
Mini-Warehouse	151	TSGFA	\$1,155	<b>\$924</b>	\$1,482	<b>\$1,334</b>	\$1,810	<b>\$1,719</b>	\$2,137	<b>\$1,719</b>	\$2,113	<b>\$1,719</b>	\$2,088	<b>\$1,719</b>	<b>\$2,088</b>		
Utilities	170	TSGFA	\$3,044	<b>\$2,435</b>	\$3,878	<b>\$3,490</b>	\$4,712	<b>\$4,476</b>	\$5,546	<b>\$4,476</b>	\$5,484	<b>\$4,476</b>	\$5,418	<b>\$4,476</b>	<b>\$5,418</b>		

\* Abbreviations used in the "Unit" column:

TSGFA = Thousand Square Feet Gross Floor Area

TSGLA = Thousand Square Feet Gross Leaseable Area

VFP = Vehicle Fueling Position

Note: all index adjustments per 3.17.050F