



## COMMUNITY DEVELOPMENT DEPARTMENT

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# Developer Fee – School Tax

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In accordance with the State of California Education Code 17620 (formerly Government Code Section 53080), developer fees are collected as a condition of the issuance of the building permits for construction projects as follows.

### **RESIDENTIAL AND MULTI-RESIDENTIAL CONSTRUCTION**

Developer fees are charged to the “Assessable space,” which is all of the square footage within the perimeter of the residential structure measured from the exterior face of the exterior wall.

#### **Residential construction subject to the fees includes:**

- New residence
- New second dwelling unit
- New apartment or condominium building
- Habitable or useable basement
- Addition and alteration resulting in more than 500 sq. feet of assessable space
- Assessable detached accessory structure including guest house, pool house, and recreation room
- Conversion of an exempt space, (e.g. garage, enclosed patio), to assessable space

#### **Residential Exceptions:**

- Carports and garages
- Overhangs, patios, and enclosed patios
- Addition, conversion and alteration resulting in assessable space 500 sf or less
- Detached accessory structures including pool equipment room, gazebo, carport and garage
- Credit for removal of the existing residential structure to be replaced with the same use

### **COMMERCIAL AND INDUSTRIAL CONSTRUCTION**

Developer fees are assessed to the “Chargeable covered and enclosed space”, which is the space within the perimeter of the commercial/industrial structure.

#### **Commercial and Industrial construction subject to the fees includes:**

- New commercial/industrial building
- Addition to a commercial building
- Hotels, motels and inns where occupancy does not exceed 30 days

#### **Commercial Exceptions:**

- Storage space incidental to the principal use of the building
- Parking garage or structure
- Utility and disposal areas
- Unenclosed walkways
- Credit for the removal of the existing commercial structure to be replaced with the same use

#### **Other exemptions to the developer fees:**

- Developments for religious purposes
- Private schools
- Government-owned development
- Senior housing – reduced fee