



Capital Improvements Advisory Committee

Thursday, October 8, 2015

3:00 p.m.

City Hall, 200 Lincoln Avenue, 1st Floor

City Councilors Conference Room

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. APPROVAL OF MINUTES – **Meeting of August 13, 2015**
5. MATTERS FROM THE CHAIR
6. DISCUSSION / ACTION ITEMS
 - A. **Action – CIAC Meeting Schedule for 2016**
 - B. **Discussion – Residential Impact Fee Reduction Analysis Report (Duncan Associates)**
(Review required by ordinance 2014-8 that adopted the 2-year fee reduction)
 - C. **Action – Recommendation Regarding City's 50% Reduction for Residential Impact Fees**
(Scheduled to "sunset" February 26, 2016, unless continued by separate ordinance)
7. INFORMATION ITEMS
 - A. **Quarterly Financial Summary and Permit Report (July – September, 2015)**
8. MATTERS FROM THE COMMITTEE / STAFF
9. MATTERS FROM THE FLOOR
10. NEXT QUARTERLY MEETING DATE (**Thursday, January 14, 2016, 3:00 p.m.**)
11. ADJOURN

Persons with disabilities in need of accommodations, contact the City Clerk's office at (505) 955-6520, five (5) working days prior to meeting date.

For questions regarding this agenda, please contact the Long Range Planning Division at 955-6610.

MINUTES OF THE
CITY OF SANTA FE
CAPITAL IMPROVEMENTS ADVISORY COMMITTEE

October 8, 2015

1. CALL TO ORDER

A regular meeting of the City of Santa Fe Capital Improvements Advisory Committee was called to order by Jack Hiatt at 3:07 p.m. on this date in the City Councilors' Conference Room, 1st Floor, City Hall, Santa Fe, New Mexico.

2. ROLL CALL

Roll call indicated a quorum was present as follows:

MEMBERS PRESENT:

Michael Chapman, Vice Chair, arriving later
Jack Hiatt, acting Chair
Edmundo Lucero
Rick Martinez
Kim Shanahan
Neva Van Peski
Marg Veneklasen

MEMBERS ABSENT:

Karen Walker, Chair, excused
1 vacancy

STAFF PRESENT:

Yolanda Cortez, Permits Division
Reed Liming, Long Range Planning Division Director
Lisa Martinez, Land Use Department Director
Richard McPherson, Senior Planner

OTHERS PRESENT:

Jo Ann G. Valdez, Stenographer

3. APPROVAL OF AGENDA

Mr. Shanahan moved to approve the Agenda as published. Ms. Van Peski seconded the motion. The motion passed unanimously by voice vote.

4. APPROVAL OF MINUTES:

- **Meeting of August 13, 2015**

Ms. Van Peski moved to approve the Minutes of the August 13, 2015 meeting. Ms. Veneklasen seconded the motion. The motion passed unanimously by voice vote.

5. MATTERS FROM THE CHAIR

Chair Walker was absent, therefore there were no matters from the Chair.

6. DISCUSSION AND ACTION ITEMS

A. Action – CIAC Meeting Schedule for 2016

(Copies of the CIAC Meeting Schedule for 2016 were distributed in the Board Members' packets.)

Ms. Van Peski moved to approve the Meeting Schedule for 2016. Ms. Veneklasen seconded the motion. The motion passed unanimously by voice vote.

B. Discussion – Residential Impact Fee Reduction Analysis Report
(Review required by Ordinance 2014-8 that adopted the 2-year fee reduction)

Santa Fe's impact fees for residential uses were suspended for two years effective January 22, 2012. Beginning February 27, 2014 and ending February 26, 2016, residential impact fees are being collected at 50% of adopted amounts. The City Council will decide in its scheduled 2-year review whether the 50% rate should be continued beyond the initial two years.

Duncan Associates (Clancy Mullen) prepared an evaluation of the effects of these residential fee reductions on local residential construction activity, in order to provide some context for the Council's two-year review.

(Copies of the *Residential Impact Fees Reduction Analysis for the City of Santa Fe, New Mexico {Exhibit 6B}* were distributed in the Board Members' packets.)

Letters from Committee Member (Kim Shanahan) and Barbara Blackwell, President of the Santa Fe Association of Realtors were also distributed. Copies are hereby incorporated with these Minutes as “*Exhibit “C”*”.

The Santa Fe Association of Realtors “strongly supports re-establishing a moratorium on impact fees for residential developments and at a minimum continuing the current reduction of such fees by 50%. When the moratorium on residential impact fees was adopted several years ago, the Santa Fe Association of Realtors Board noted that a two-year period was not likely sufficient to ensure a jumpstart in housing as developers generally work under a much longer horizon.”

In summary, Mr. Shanahan’s letter states “when analyzing a recent study commissioned by the City, it is clear when the City went from zero impact fees to collecting half of what is allowed, permit applications declined. It is also clear that when they were dropped to zero in 2012, there was noticeable uptick in permit applications. Clearly, Santa Fe residential and commercial construction can ill-afford any additional costs imposed by impact fees. It is time to consider a complete waiver of all impact fees until a solid recovery is sustained.”

Discussion

Mr. Hiatt asked if anyone had questions about the report.

Rick Martinez asked if this has anything to do with what the banks are doing in town.

Mr. Liming said this is only looking at permits at different time periods. The report compares it in terms of how Santa Fe is doing compared to the state, as a whole, and compared to what the nation is doing in the same time periods.

Mr. Liming said he is doing this now because he would like to draft an ordinance for the Governing Body to consider earlier than the one that was done two years ago.

Mr. Hiatt said in looking at the City’s deficit in going into the next fiscal year’s budget, and knowing that the City and Governing Body want to work on the budget now in the fall, instead of waiting until the normal time period, he thinks it makes sense to work on this early. He appreciated that Mr. Liming brought this to the Committee early.

Mr. Shanahan referred to page 8, the last paragraph of the report that states: *“To briefly summarize, there is no way to know with absolute certainty what effect Santa Fe’s suspension and subsequent 50% reduction of residential impact fees has had on the local housing market. Santa Fe’s single-family permit issuance before and after the suspension/reduction does not clearly indicate any long-term positive effect of the fee changes, relative to state-wide and national trends. Similar analysis of two New Mexico cities of comparable size that also charge impact fees – Rio Rancho and Las Cruces – also failed to reveal any clear correlation between fee changes and permitting levels.”* He said they basically concluded that impact fees clearly failed to reveal any clear correlation between fee changes and permitting levels.

Mr. Shanahan also referred to the paragraph under *Fiscal Effects of Reductions*, 3rd line that states: *“However, additional property and sales tax revenue generated by new development does not fully cover the capital costs of the additional roads, parks, and public safety facilities required to accommodate that development, which is what the impact fees are designed to recover.”* He said this is an opinion that is not based on any evidence that has been presented here whatsoever.

Mr. Shanahan mentioned that there is another opinion out there that has been put out by the National Association of Homebuilders that states quite clearly that they believe – and they try to back it up with some statistics – that growth pays for its own way in terms of gross receipt taxes, property taxes and sales taxes.

Mr. Chapman noted that the Urban Land Institute put out a report on that topic 30 years ago and it showed the same exact thing.

Mr. Shanahan said this has been the opinion of the National Association of Homebuilders for a long time.

Ms. Van Peski said Mr. Shanahan says that this is just an opinion, and it is true that they don’t present statistics to back this up, but that does not mean that it is an opinion. She said they could have those statistics from other studies and they are people who study this a lot. She said it is certainly an informed opinion and it may be a factually-based opinion.

Mr. Hiatt asked if there were other comments about the report itself and there were none.

B. Action – Recommendation Regarding City’s 50% Reduction for Residential Impact Fees

(Scheduled to “sunset” February 26, 2016, unless continued by separate ordinance)

Mr. Liming said if another ordinance is not done to either keep the current ordinance or change it, the 50% reduction for residential impact fees automatically sunsets on February 26, 2016, and the residential impact fees will go back to the 100% level of what is in the fee schedule after that date. He explained that these are the options for this Committee to consider in terms of a recommendation to City Council in going forward after February 2016.

Mr. Hiatt suggested that the Committee have a discussion about the options and then make a motion after the discussion.

Discussion

Ms. Van Peski thinks that Duncan Associates’ report shows that there is very little correlation but she proposed that they keep it at 50%.

Mr. Chapman recommended that they do away with the impact fees and put it on hold for another couple of years. He agreed with Mr. Shanahan that this report does not conclude, one way or the other, but one of the problems that is clearly occurring within the industry and the community, is that costs are going up but the prices of homes are not. Therefore, we are squeezing more and more people out of the business and making it more difficult for new buyers. We are in a different era, the entire process of purchasing a home has changed and banks are just not lending for commercial real estate loans. He explained that we need to somehow get back to an easier and simpler process, and as a community, we need to think about what we can do to help this. He said the community is in dire straits and he thinks this would be the wrong thing to do, at the wrong time. We do not have the growth issues and the issues that triggered the impact fees.

Mr. Shanahan agreed and noted that Oscar Rodriguez, the City Finance Director made a presentation to the Chamber Public Affairs Committee a couple of days ago and he asked him what percentage of construction contributed to our city’s GRT and it was 20%, and it is 10% now.

Mr. Shanahan said, as the letter from Barbara Blackwell states, a two-year period is really not enough to make a significant impact or “is not likely sufficient to ensure a jumpstart in housing as developers generally work under a much longer horizon”.

Mr. Lucero said we spend a lot of time talking about impact fees but he does not see a whole lot happening and the Committee has not received any requests for impact fee funding from any of the City departments. Therefore, the energy, time and effort that is spent on impact fees does not seem to warrant the results. He agreed with Mr. Chapman that there be no impact fees.

Rick Martinez said personally, he likes the 50% reduction in impact fees, and he would not want to see them go higher. He thinks it is a plus to be able to contribute funds to the parks, roads and fire departments. He said the banks are controlling what gets built and what does not and this is why he asked if the banks had anything to do with this. He faults the banks for no buildings being done here in Santa Fe.

Ms. Veneklasen said she is concerned that there are many buyers right now but we have no jobs. She said the only city park (Patrick Smith Park) in the Historic District is dead and is never watered. She said the 50% could help with parks, etc.

Mr. Shanahan suggested that there be no impact fees for both residential and commercial.

Mr. Hiatt asked Mr. Liming why they did not include commercial in this.

Mr. Liming said he is not sure, but he thinks there was a residential project that was behind the 100% reduction and at that time the City Council was not ready to eliminate them across the board. Then, there was the ordinance to reduce the impact fees to 50% and that is where we are now.

Mr. Shanahan noted that this Committee did not recommend that commercial be included in the waiver of impact fees in 2012 because the Committee was concerned about the people who were trying to get into housing.

Mr. Lucero said he would like to hear from Lisa Martinez, the City’s Land Use Director, on what she has to say about this.

Lisa Martinez said she is a little torn because they desperately want economic development in the City and they are trying to figure out how they can get there; and how

they go about getting construction started again. She said one of the things that the City is up against is whether or not these impact fees play a huge role in whether or not someone builds something or not. She said knowing about the budget deficit that the City has, and the fact that there is only one big project in the pipelines. She questions whether keeping this in place (at least at the 50% reduction level) would help make a dent in things, to start building projects, etc.

Lisa Martinez mentioned that even though the Land Use Department collects these fees, they do not benefit from them in any way. She said they would like to ask the Finance Director how they could collect some of those fees, possibly for them to receive resources to help them hire more people; implement technology or things that would make their department more efficient.

Lisa Martinez thinks this might be one opportunity for the city to generate some revenue. She said they do not know of any other projects coming and asked if they want to lose out on what they have now.

Rick Martinez said there has been a lot of commercial development going on. He asked Lisa Martinez about the commercial building he sees going on in Santa Fe. He noted that there should be more building going on at the Railyard, and Sambusco is supposed to be moving to the DeVargas Mall.

Mr. Shanahan said that is not supported by facts. It is all happening in the lower Cerrillos Road corner and nothing is happening in the City.

Lisa Martinez said there has definitely been some commercial growth, which is obviously higher than residential.

Ms. Cortez said the City (in terms of commercial development) is about 70% of where they were back in 2006 and 2007. She said they are starting to get a lot of new buildings and renovations. She said if the City changes the commercial impact fees, it will have a significant impact on the City.

Mr. Liming referred to Table 3 on page 8 in the Analysis Report that shows the Impact Fees that were collected during the Reduction Period. For the suspension period (01/23/2012 to 01/22/2014), the City collected \$798,156 in residential fees and did not collect \$1,656,707. For the 50% Reduction Period (02-27-2014 to 08-31-2015), the City collected \$1,518,550 in residential impact fees and did not collect \$452,620. The City would have brought in \$4,426,033 in impact fees without the reductions.

Ms. Van Peski moved to recommend that the City keeps the 50% reduction for residential impact fees. Mr. Martinez seconded the motion. The motion failed after a roll call vote was taken.

Mr. Shanahan moved to recommend that the City reduce residential impact fees to zero; and reduce commercial impact fees to 50%. Mr. Chapman seconded the motion. The motion failed after a roll call vote was taken.

Ms. Van Peski moved to recommend that the City reduce the residential impact fees to 50% and the commercial impact fees to 50%. Mr. Shanahan seconded the motion for discussion purposes.

Discussion

Mr. Shanahan asked if it would be acceptable to the maker of the motion, to recommend a period of time that these would be in effect.

Mr. Chapman said this would make a lot of sense in terms of the development process and could be attractive to a developer.

Friendly amendment:

Mr. Shanahan offered a friendly amendment that this would be for a 4-year period (December 31, 2019 deadline). The motion passed with 1 in opposition after a roll call vote was taken.

Lisa Martinez said she is concerned about reducing the commercial impact fees to 50% because there are some big projects coming in (like St. Vincent Hospital's addition) and these generate a lot of revenue for the City. The City could lose a lot of money with the 50% reduction in commercial impact fees.

7. INFORMATION ITEMS

A. Quarterly Financial Summary and Permit Report (July-September 2015)
[Copies of the Quarterly Financial Summary & Permit Report {*Exhibit 7A*} were distributed in the Members' packets.]

Mr. Liming briefly reviewed Exhibit 7A noting that in the last quarter (July through September 2015), the City brought in \$355,294.30 in Road impact fees; \$16,909.50 in Parks

impact fees; \$9,732.74 in Police impact fees and \$23,750.74 in Fire impact fees, for a total of \$405,687.29 in impact fees..

8. MATTERS FROM THE COMMITTEE / STAFF

Mr. Hiatt asked Mr. Liming about the vacancy on the Committee.

Mr. Liming said he has sent emails to Councilor Ives about the vacancy but he has not heard back.

Mr. Chapman announced that he would be resigning from the Committee, as he is spending more time in Scottsdale, Arizona.

9. MATTERS FROM THE FLOOR

There were no matters from the Floor.

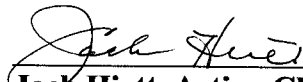
10. NEXT QUARTERLY MEETING DATE:

The next quarterly meeting is scheduled for January 14, 2016 at 3:00 p.m.

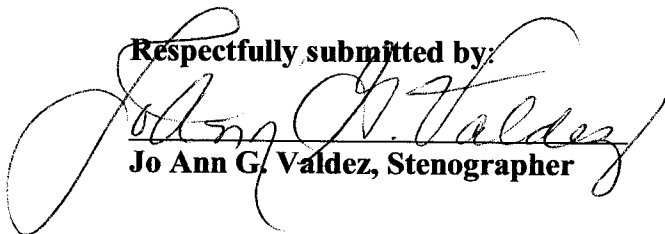
11. ADJOURNMENT

Having no further business to discuss, Mr. Lucero moved to adjourn the meeting, and seconded by Mr. Martinez, the meeting adjourned at 4:30 p.m.

Approved by:


Jack Hiatt, Acting Chair

Respectfully submitted by:


Jo Ann G. Valdez, Stenographer

Residential Impact Fee Reduction Analysis for the City of Santa Fe, New Mexico

EXHIBIT

tabbies

LB

Background

This analysis focuses on the City of Santa Fe's impact fees for roads, parks, fire and police facilities,¹ and evaluates the effect, if any, the reduction of these fees has had on the amount of residential development.

The recent history of the City's impact fees is briefly summarized as follows.

- **2003** – The City's impact fees for roads, parks, fire and police facilities were established in 2003. The fees were adopted at 85.6% of the maximum allowable amounts calculated in the 2003 study.² The total adopted fee for a typical single-family unit was \$2,860.
- **2008** – The fees were updated in 2008 based on a consultant study.³ Updated fees were adopted by the City Council at 60% of the maximum allowable amounts on January 9, 2008. The total adopted impact fee in 2008 for a typical-size single-family unit was \$3,714.
- **2012** – The City Council subsequently suspended impact fees for residential uses for two years, effective January 23, 2012 through January 22, 2014. No fees were collected from residential construction during this period.
- **2014** – The fees reverted back to 2008 level for about a month, but since February 27, 2014, residential impact fees have been collected at 50% of the 2008 adopted amounts. When the 50% assessment rate went into effect, the typical single-family fee was \$1,857.
- **August 2014** – The City Council adopted a new impact fee ordinance and revised fee schedule, based on a new study,⁴ on August 27, 2014. The updated fees were adopted at 70% of the calculated maximum allowable amounts, resulting in decreases in fees for residential units. At the 50% assessment rate, the total fee for a typical single-family unit is currently \$1,750.

Total impact fee amounts charged by the City of Santa Fe over the last 12 years for a typical 2,000-2,500 square foot single-family unit are illustrated in Figure 1 on the following page. The Council will decide in its scheduled review prior to February 26, 2016 whether or not the 50% rate should be continued beyond the initial two years.

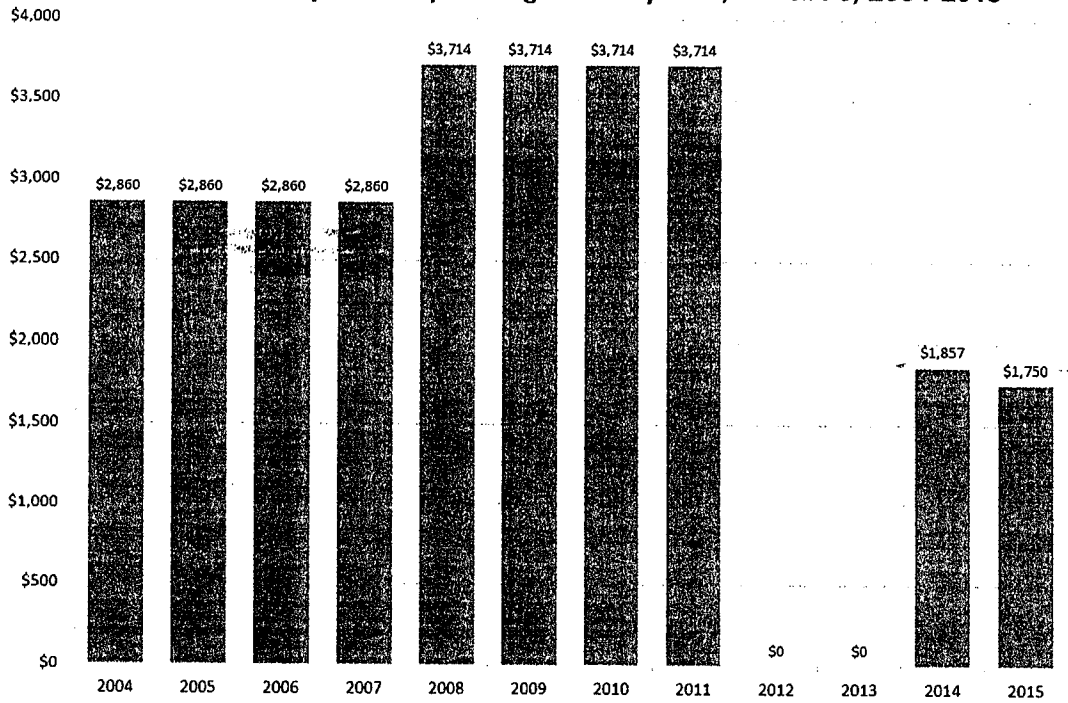
¹ The City also charges new development water and wastewater utility expansion charges, but while these are a cost to development, so are the alternatives of private wells and septic tanks.

² Duncan Associates, *Impact Fees Capital Improvements Plan for Water, Wastewater, Roads, Parks, Fire and Police*, approved by the Santa Fe City Council on August 13, 2003.

³ Duncan Associates, *Impact Fee Capital Improvements Plan and Land Use Assumptions for Roads, Parks, Fire and Police*, approved by the Santa Fe City Council on January 9, 2008.

⁴ Duncan Associates, *Impact Fee Capital Improvements Plan for Roads, Parks, Fire/EMS and Police, City of Santa Fe, New Mexico*, April 2014.

Figure 1. Total Impact Fee per Single-Family Unit, Santa Fe, 2004-2015



Impact Fees in Context

It is difficult to gauge the effect of impact fees, or the lack thereof, on a particular local housing market. The performance of the local homebuilding market depends on many factors besides impact fees. Like any market, the homebuilding market is subject to the laws of supply and demand. However, single-family housing is a very complex commodity. Unlike most other goods and services, it is extremely location-specific, because it cannot be moved. Its location determines the taxing jurisdiction, the public school district, the nearby public and commercial amenities, the commuting range of possible job opportunities, etc.

Impact fees have an effect on this market by imposing an additional cost on development. The extent to which that cost is passed on to the homebuyer in the form of higher prices is the subject of extensive economic literature, with the general conclusion that, at least for lower-priced housing, most of it is, although some of it may be absorbed by landowners accepting less for their land. Higher home prices, in turn, are likely to reduce demand for new homes, as some potential buyers seek lower-cost alternatives in the resale market or in rental housing.

On the other hand, impact fees fund public facilities that can either increase demand for housing (e.g., funding the construction of a new park in a developing area) or lower costs (e.g., funding a new fire station that results in reducing insurance costs). Impact fees can also reduce land costs by providing the infrastructure needed to increase the supply of buildable lots.⁵

⁵ Arthur C. Nelson and Mitch Moody, *Paying for Prosperity: Impact Fees and Job Growth*, Brookings Institution, Center on Urban and Metropolitan Policy, 2003

Just focusing on development costs, other significant factors besides impact fee amounts include land costs, subdivision improvement standards, landscaping standards, developer exactions for right-of-way and frontage improvements, construction sales tax rates, and development review fees, among others. All of these can vary substantially from one jurisdiction to the next, but are not as easily quantified as impact fees.

While developers and builders might prefer lowest-cost locations, they must follow market demand and build where people want to live and where companies want to locate. People's location decisions do include housing costs (of which impact fees are a small component), but they also include climate, availability of jobs, shopping opportunities, quality of schools and parks, proximity to medical facilities, adequacy of transportation infrastructure, and a host of other factors.

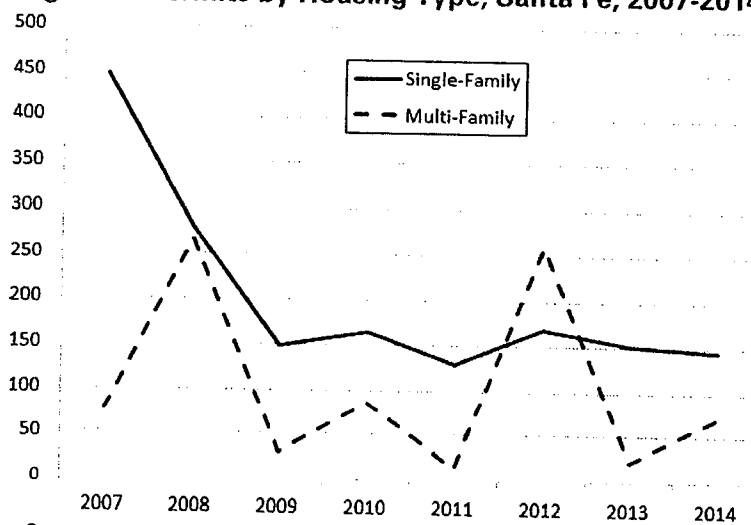
Approach

It is not possible to know with certainty what amount of local residential construction would have occurred in the absence of the fee reductions. Anecdotal accounts regarding whether specific projects would have been built or not built based solely on the impact fee amounts are impossible to verify and of limited utility. However, it is possible to compare local building permit issuance with broader trends at the state and national levels.

Analyses that look at a single jurisdiction that reduced impact fees and try to measure the effect on local construction have inherent limitations. Studies that incorporate a number of jurisdictions provide a stronger basis for evaluating the effects of fee reductions. Two recent multi-jurisdictional studies will be summarized.

The two major residential housing types are single-family detached and multi-family. As can be seen in Figure 2 below, multi-family permits are much more volatile than single-family permits, due to the large number of units permitted at one time when a new apartment building is constructed. Given the episodic nature of multi-family construction, this analysis will focus on single-family permit issuance.

Figure 2. Permits by Housing Type, Santa Fe, 2007-2014



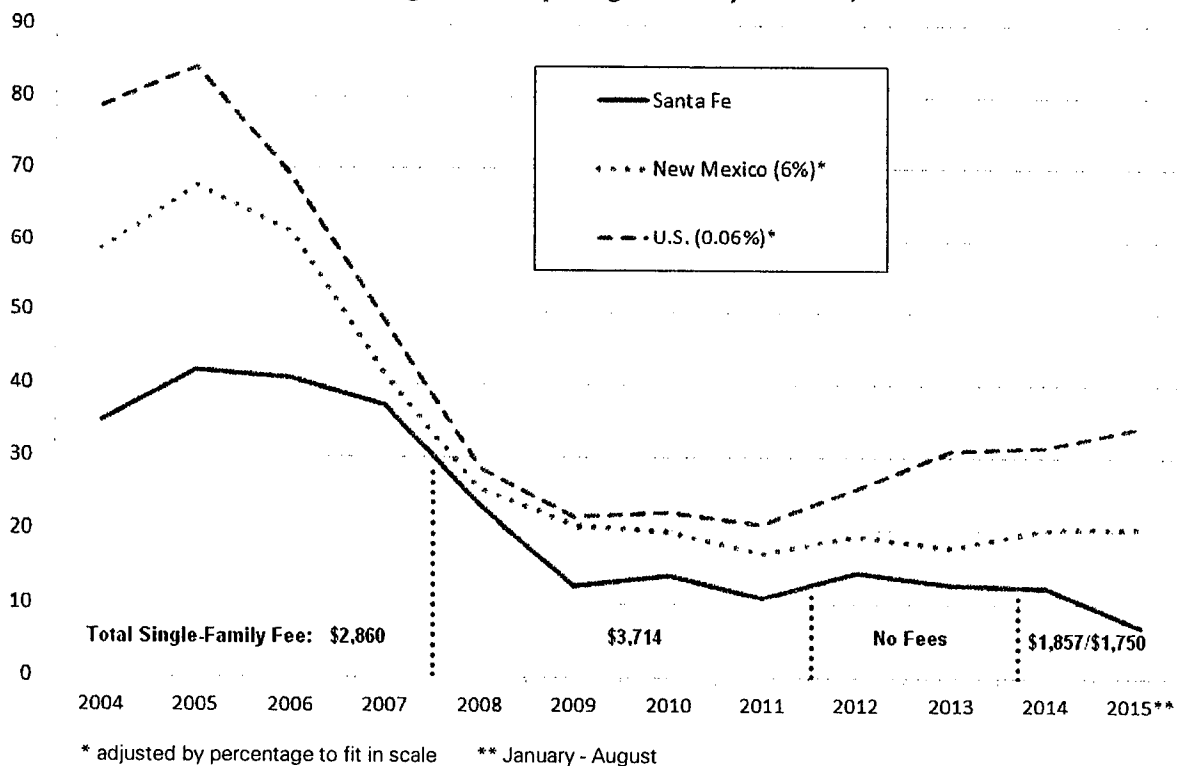
Source: City of Santa Fe, Long Range Planning Division.

Housing Market Context, 2004-2015

In attempting to gauge the effect of the City's recent fee reductions on the local homebuilding market, it is important to recognize that some change in building permit activity is to be expected immediately before and after a change in fees, as builders delay applying for permits if they know fees are likely to go down soon, or apply earlier than they might otherwise have if they anticipate fees will be going up. Consequently, assuming nothing else changes, one would expect that impact fee reductions would produce a temporary uptick in building permit issuance, and that impact fee increases would result in a drop in permit issuance, simply by causing some applicants to "game the system."

Santa Fe's single-family construction generally tracked with state and national trends from the beginning of the housing market crash in 2006 to the depths of the recession in 2009-2011, as shown in Figure 3 (state-wide and national permits are adjusted by a percentage to fit on the chart). However, while the national housing market has been recovering since 2011, New Mexico's improvement has been only modest, and Santa Fe's single-family permits have been stuck at recession levels. The City's suspension of residential impact fees at the beginning of 2012 accompanied an increase in permits for that year (although this may have been partly due to applicants "gaming the system" as described above), and also tracked state and national trends of an improving housing market from 2011-2012. From 2012-2013, with residential fees still suspended, the number of City single-family permits declined, contrary to the national recovery, but consistent with the state-wide trend. City permit issuance was relatively stable from 2013 to 2014, when residential fees were reinstated at 50%, but dropped in the first eight months of 2015, at a time when state and national permitting rates have been stable or increasing.

Figure 3. Average Monthly Single-Family Permits, 2004-2015



City of Santa Fe, 2007-2015

For the purposes of this first analysis, it may be useful to break the last 8-plus years (January 2007 – August 2015) into four periods: the end of the housing crash (2 years), the recession (3 years), the City's suspension of residential fees (2 years), and the period of 50% fees (18 months). During the first two periods, the end of the housing crash and recession, the City charged relatively high fees (although those fees were only 60% of the calculated amounts for most of the period). The third period was two years of complete suspension of residential fees as the national housing market began to recover. The fourth period is the last year and a half, during which the national housing recovery continued and fees were reinstated at 50% of the adopted amounts. These four periods are described as follows.

- ◆ **End of the Housing Crash** (January 2007 – December 2008): 24 months at the tail end of the housing crash (the typical single-family fee increased from \$2,860 to \$3,714 in January 2008)
- ◆ **Recession Period** (January 2009 – January 2012): 37 months of recession-related permit levels (typical single-family fee of \$3,714)
- ◆ **100% Suspension Period** (February 2012 – January 2014): 24 months at the beginning of the national housing market recovery with 100% residential impact fee suspension
- ◆ **50% Reduction Period** (March 2014 – August 2015): latest 18 months with 50% residential impact fee reduction (typical single-family fee lowered from \$1,857 to \$1,750 in August 2014)

Table 1 below compares the change in average monthly single-family building permits in Santa Fe during the last 8-plus years with changes in permit issuance at the state and national levels. The City's single-family permitting rates have generally decreased during this period, with a very slight uptick during the two-year fee suspension. Monthly permits issued state-wide and nationally also declined during the housing crash, with state permits being pretty flat and national permits increasing in the suspension/reduction periods. Overall, the City's decline in monthly single-family permits from the 5-year pre-suspension period during which it charged relatively high fees to the last 3-plus years during which no or reduced fees were charged has been greater in percentage terms than the state-wide decline.

Table 1. Change in Average Monthly Single-Family Permits, 2007-2015

	Santa Fe	New Mexico	United States
End of Housing Crash Period (24 months)	30.3	548	64,099
Recession Period (37 months)	12.3	316	35,736
Suspension Period (24 months)	13.3	314	47,522
50% Reduction Period (18 months)*	10.1	331	56,079
Pre-Suspension Period (61 months)	19.3	408	46,895
Suspension/Reduction Period (42 months)*	11.9	321	51,189
Percent Change	-38%	-21%	9%

* all data exclude February 2014 (Santa Fe's fees were at 100% for that month)

Source: Based on monthly building permit data from Table 4 in the Appendix.

Santa Fe, Rio Rancho and Las Cruces, 2009-2015

In this section, the analysis focuses on the last 6-plus years (January 2009 through August 2015), and looks at Santa Fe, Rio Rancho and Las Cruces. The other two cities are of comparable size, and also charge impact fees that were changed during this time period. Rio Rancho is still somewhat of a bedroom community for Albuquerque, although it has been aggressive in recruiting industry and corporate headquarters. Las Cruces is more of a university town. A profile of the three cities is provided in Table 2 below, showing population, impact fees per single-family unit, and average monthly single-family permits issued from 2009-2015.

Table 2. Profile of Selected Cities

	Santa Fe	Rio Rancho	Las Cruces	New Mexico	United States
2010 Population	81,000	87,521	97,618		
Typical Single-Family Fee in:					
2009	\$3,714	\$4,320	\$800	n/a	n/a
2010	\$3,714	\$4,320	\$800	n/a	n/a
2011	\$3,714	\$4,320	\$800	n/a	n/a
2012	\$0	\$4,320	\$1,439	n/a	n/a
2013	\$0	\$2,160	\$3,239	n/a	n/a
2014	\$1,857	\$2,160	\$3,239	n/a	n/a
2015	\$1,750	\$4,320	\$3,239	n/a	n/a
Avg. Monthly Single-Family Permits in:					
2009	12	57	52	346	36,258
2010	14	38	47	332	37,221
2011	11	25	36	283	34,465
2012	14	35	33	320	42,850
2013	13	40	29	296	51,458
2014	12	37	24	338	52,525
2015*	8	38	30	347	58,362
Percent change, 2009-2015	-37%	-34%	-43%	1%	61%

* January through August

Source: 2010 population from U.S. Census (Santa Fe's adjusted for 2013 annexation); typical single-family impact fees, excluding water and wastewater, from the respective cities (Santa Fe's are for a mid-sized 2,000-2,500 sq. ft. unit); monthly single-family permits for cities of Rio Ranch and Las Cruces from the respective cities, monthly permits for Santa Fe, New Mexico and U.S. from Table 4 in the Appendix.

The three years from 2009-2011 were the bottom of the homebuilding industry recession nationally, and nation-wide permits are up 61% from 2009 levels. State-wide permits, however, have not yet experienced a recovery.

The impact fee policies of the three cities varied considerably over this period. The City of Santa Fe charges road, park, fire and police impact fees, which totaled \$3,714 from 2009-2012. All four fees were suspended for residential uses in 2012 and 2013, and were reinstated at 50% in 2014. Santa Fe currently charges \$1,750 per typical single-family unit, less than half of what it was in 2009. Rio Rancho also charges road, park and public safety fees, which totaled \$4,320 in 2009. After a two-year 50% reduction, the fees are back to 2009 levels. Las Cruces started the period with only an \$800 park fee, but added public safety fees in 2012 and increased the park fee in 2013. Las Cruces now charges \$3,239 per single-family unit.

Despite varying impact fee policies, all three cities now have monthly single-family permitting levels that are well below what they were in 2009. Rio Rancho, which charged higher fees than the other two during most of this period, has seen its permit levels decrease least over the last 6-plus years.

Multi-Jurisdictional Studies

As noted earlier, looking at individual cities that changed their impact fee rates and attempting to evaluate how those changes affected local construction activity has inherent limitations. One cannot infer a causal relationship between changes in fees and changes in construction, because each jurisdiction's housing market is unique and responds to many other changing factors. Changes in permitting rates immediately before or after a change in fees are more likely to reflect applicants anticipating the fee change than to any lasting effect of a fee reduction or increase. Longer-term changes may reflect broader economic factors rather than the change in fees. The best that can be done is to compare local changes in construction to changes in broader markets, in order to see the extent to which changes in permitting at the local level may be a reflection of larger economic trends.

Studies that compare changes in fees and permitting for a large number of jurisdictions offer more promise of establishing a connection between fees and permitting levels. There have been two recent studies that looked at multiple jurisdictions that reduced impact fees, and compared their building permit changes with those of a number of comparable jurisdictions that did not reduce their fees. Both studies found no significant difference in single-family building permit issuance between fee-reducing jurisdictions and comparable non-fee-reducing jurisdictions.

An analysis of 20 counties in Florida was conducted in 2010. The consultant, in collaboration with Dr. James C. Nicholas of the University of Florida, identified a 19-month period (January 2008 – July 2009) during which a number of Florida counties reduced their impact fees in an attempt to stimulate growth. Nine fee-reduction counties were compared to 11 comparable non-fee-reduction counties.⁶ The analysis compared the change in building permit issuance for single-family detached units from the year before the 19-month period to the year after. No statistically significant difference was found between counties that had reduced fees and the counties that had not.

A regional transportation impact fee system in California allowed participating jurisdictions to reduce fees for up to three years (2010-2012), creating a unique opportunity to measure changes in building activity between jurisdictions that opted for the reduction and jurisdictions that did not. The Western Riverside Council of Governments (WRCOG) represents the western third of Riverside County, California. Riverside County is the 11th most populous county in the country, and extends from about 40 miles east of Los Angeles to the Arizona state line. WRCOG administers a regional transportation impact fee program that applies to 16 cities and the unincorporated area in the western third of the county. The fee is about \$9,000 per single-family unit. WRCOG provided an option for participating jurisdictions to reduce the fee by 50%. Riverside County and nine of the 16 cities opted to reduce the fees, while the other seven cities continued to collect the fees at 100%.

⁶ Clancy Mullen and Dr. James C. Nicholas, Professor Emeritus of the University of Florida, "Impact Fee Reductions and Development Activity: A Quantitative Analysis of Florida Counties," paper presented at the conference of the Growth and Infrastructure Consortium, Tampa, Florida, November 4, 2010 (http://growthandinfrastructure.org/proceedings/2010_proceedings/reductions_paper.pdf)

WRCOG performed an analysis of single-family building permit issuance for the fee-reduction jurisdictions compared to the non-reduction jurisdictions during the three years that the reduction was in effect. The analysis found that the non-reduction jurisdictions experienced a greater increase in single-family permits than did the fee-reduction jurisdictions.⁷

Fiscal Effects of Reductions

Measuring the fiscal effects of the residential reduction of impact fees raises some issues. Some amount of the residential development that occurred during this period might not have occurred without the reduction. However, additional property and sales tax revenue generated by new development does not fully cover the capital costs of the additional roads, parks, and public safety facilities required to accommodate that development, which is what the impact fees are designed to recover. Even if the reduction did generate some additional development, that development imposed obligations for capital costs that were not recovered through the full payment of impact fees during this period. Consequently, the uncollected impact fees during this period represent an additional fiscal cost, because the residential development imposed future capital costs for which impact fee revenue was not collected to pay.

The amount of impact fees collected and not collected during the 24 months of the suspension and the first 18 months of the reduction are summarized in Table 3. The City has not collected about \$2.1 million in impact fees during the first 42 months of the suspension/reduction of fees. It should be noted that the suspension or reduction of residential impact fees most severely affected the parks fund, because park fees, unlike road and public safety fees, are collected only from residential development.

✦ Table 3. Impact Fees Collected during Reduction Period

Time Period	Collected	Not Collected	Total w/o Reduction
Suspension Period (1/23/12 - 1/22/14)	\$798,156	\$1,656,707	\$2,454,863
50% Reduction Period (2/27/14 - 8/31/15)	\$1,518,550	\$452,620	\$1,971,170
Total, Suspension/Reduction Period	\$2,316,706	\$2,109,327	\$4,426,033

Source: City of Santa Fe, Long Range Planning Division.

residential

Conclusion

- ✦ To briefly summarize, there is no way to know with absolute certainty what effect Santa Fe's suspension and subsequent 50% reduction of residential impact fees has had on the local housing market. Santa Fe's single-family building permit issuance before and after the suspension/reduction does not clearly indicate any long-term positive effect of the fee changes, relative to state-wide and national trends. Similar analysis of two New Mexico cities of comparable size that also charge impact fees – Rio Rancho and Las Cruces – also failed to reveal any clear correlation between fee changes and permitting levels. Finally, two recent multi-jurisdictional studies, one for Florida counties and the other for California cities in the same county, failed to find any evidence of a significant statistical difference between jurisdictions that reduced fees and comparable jurisdictions that did not.

⁷ Western Riverside Council of Governments and Parsons Brinckerhoff, "The Effects of Reducing Impact Fees," presentation at the annual conference of the Growth and Infrastructure Consortium, Bradenton, Florida, November 14, 2014 (http://growthandinfrastructure.org/proceedings/2014_proceedings/henderson-reductions.pdf)

Appendix: Monthly Permit Data

Table 4. Monthly Single-Family Permits, 2007-2015

Year	Month	City of Santa Fe	New Mexico	United States
2007	January	37	616	79,552
2007	February	11	707	78,382
2007	March	29	880	103,185
2007	April	32	841	97,691
2007	May	42	903	105,295
2007	June	54	1,041	96,083
2007	July	40	767	88,995
2007	August	55	788	86,451
2007	September	79	454	66,219
2007	October	23	547	69,444
2007	November	24	383	54,267
2007	December	20	322	43,932
2008	January	38	402	47,533
2008	February	17	453	47,530
2008	March	15	499	53,567
2008	April	59	503	62,732
2008	May	8	540	61,147
2008	June	26	542	58,704
2008	July	27	413	55,025
2008	August	21	437	47,409
2008	September	16	342	45,298
2008	October	13	337	39,833
2008	November	9	199	25,866
2008	December	31	238	24,245
2009	January	19	279	21,824
2009	February	14	216	25,942
2009	March	5	274	32,254
2009	April	25	433	37,269
2009	May	11	332	38,841
2009	June	13	381	46,231
2009	July	10	456	46,112
2009	August	6	402	42,201
2009	September	23	346	40,042
2009	October	8	335	37,899
2009	November	12	280	31,376
2009	December	3	312	34,152
2010	January	3	264	30,806
2010	February	8	331	34,970
2010	March	11	427	49,871
2010	April	22	414	46,276
2010	May	7	370	40,099
2010	June	9	424	43,008
2010	July	16	352	37,509
2010	August	27	319	37,212
2010	September	21	310	34,473
2010	October	15	273	31,778
2010	November	12	255	29,391
2010	December	14	259	30,212

Table continued on following page

Table 4. Monthly Single-Family Permits, 2007-2015 (cont'd)

Year	Month	City of Santa Fe	New Mexico	United States
2011	January	8	223	26,267
2011	February	13	201	26,469
2011	March	14	292	37,592
2011	April	12	337	36,910
2011	May	14	356	39,215
2011	June	10	371	40,870
2011	July	4	295	35,250
2011	August	17	360	40,778
2011	September	14	269	35,579
2011	October	7	252	33,623
2011	November	4	216	30,912
2011	December	13	227	29,136
2012	January	10	266	29,885
2012	February	17	275	35,086
2012	March	14	325	42,217
2012	April	16	315	43,897
2012	May	13	390	49,621
2012	June	19	333	47,553
2012	July	14	389	46,842
2012	August	13	368	49,357
2012	September	4	343	42,971
2012	October	19	332	49,198
2012	November	20	296	40,110
2012	December	11	256	36,101
2013	January	9	317	40,468
2013	February	10	314	42,032
2013	March	18	326	51,395
2013	April	18	314	59,745
2013	May	14	337	62,413
2013	June	13	317	57,026
2013	July	20	333	58,322
2013	August	8	297	57,588
2013	September	16	324	50,160
2013	October	5	288	54,003
2013	November	18	245	43,469
2013	December	3	250	39,881
2014	January	6	241	41,079
2014	February	21	272	41,237
2014	March	6	322	51,351
2014	April	9	333	57,580
2014	May	20	345	59,144
2014	June	18	329	61,084
2014	July	15	293	60,168
2014	August	12	391	55,038
2014	September	7	292	54,305
2014	October	11	369	56,857
2014	November	14	234	41,072
2014	December	7	269	45,932

Table continued on following page

Table 4. Monthly Single-Family Permits, 2007-2015 (cont'd)

Year	Month	City of Santa Fe	New Mexico	United States
2015	January	6	264	43,481
2015	February	10	242	43,505
2015	March	4	350	57,474
2015	April	4	369	64,154
2015	May	8	406	62,282
2015	June	10	427	69,967
2015	July	11	375	64,931
2015	August	10	346	61,099

Source: Building permit data for Santa Fe from City of Santa Fe, Long Range Planning Division (single-family includes single-family, affordable single-family, and manufactured home); building permit data for New Mexico and the United States are U.S. Census Bureau building permit estimates (<http://censtats.census.gov/bldg/bldgprmt.shtml>) and <http://www.census.gov/construction/bps/statemonthly.html>).



Santa Fe



Association of REALTORS®

October 7, 2015

City of Santa Fe Capital Improvement Advisory Committee

Dear Members:

The Santa Fe Association of REALTORS® strongly supports re-establishing a moratorium on impact fees for residential developments and at a minimum continuing the current reduction of such fees by 50%. When the moratorium on residential impact fees was adopted several years ago, the Santa Fe Association of REALTORS® Board noted that a two year period was not likely sufficient to ensure a jumpstart in housing as developers generally work under a much longer horizon.

Various studies have examined the effect of impact fees on development and other costs in the states of Illinois, California, and Texas. These studies conclude that impact fees increase the cost of housing, primarily because they result in higher development costs. Developers, in turn, attempt to pass the higher costs along to the ultimate homebuyer. Even where impact fees are imposed fairly and consistently, based on these studies, one should expect land development costs to rise in those jurisdictions where impact fees are imposed. Another concern is that impact fees are an unstable source of funding since they depend directly on new housing starts which may fluctuate over time.

The Association appreciates the opportunity to offer its support for this step towards reducing the cost of housing in Santa Fe.

Sincerely yours,

A handwritten signature in black ink that reads "Barbara Blackwell". The signature is fluid and cursive, with the first name and last name clearly distinguishable.

Barbara Blackwell
2015 President

Members of the Capital Improvements Advisory Committee,

The current 50% reduction of residential impact fees on new construction is due to sunset in February 2016. Santa Fe City Council will act either act to extend the reduction or let it sunset. Or they could decide to institute a 100% reduction, as they did from February 2012 to January 2014. They could also consider reduction in commercial impact fees.

When analyzing a recent ~~study commissioned by the City~~, it is clear that when the City went from zero impact fees to collecting half of what is allowed, permit applications declined. It is also clear that when they were dropped to zero in 2012 there was noticeable uptick in permit applications.

The Associated General Contractors, who represent commercial construction contractors, reports Santa Fe is dead last of 358 Metropolitan Statistical Areas (MSA). The National Association of Home building ranks MSA s with a tool called the Leading Market Indicator (LMI). It gives a score relative to 1.0, which was presumed to be the national average in 2005-6. At that time Santa Fe had a score of 1.16. It is now at .78 and has been in that range since the crash of 2008. Currently Santa Fe is ranked 301 of the 358 MSAs measured by NAHB's LMI. Meanwhile the national average has climbed back to .92 from a low of .78

For the past few years the other three MSAs in New Mexico, Albuquerque, Las Cruces, and Farmington, haven't been much better than Santa Fe, although Santa Fe has always suffered the most. Now Albuquerque is at .84 and ranked 234, Las Cruces is at a .93 and ranked 128, and Farmington is doing better than the national average at 1.0 and ranked 66 out of 358.

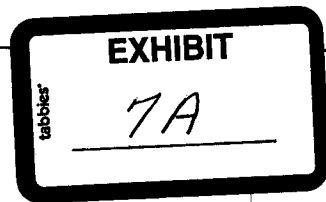
Clearly Santa Fe residential and commercial construction can ill-afford any additional costs imposed by impact fees. It is time to consider a complete waiver of all impact fees until a solid recovery is sustained.

The City faces a fiscal crisis. The likelihood of garnering more Gross Receipts Tax is virtually nil without a construction recovery in Santa Fe. Santa Fe's growth rate has slowed considerably in the past 10 years, which means the collection and need for impact fees is minimal, if non-existent. The chilling effect of impact fees on permit applications, fees which are statistically insignificant compared to the loss of GRT the city has suffered, cannot be denied.

Santa Fe City Council should, at the very least, extend the current 50% reduction indefinitely, and strongly consider a total waiver of impact fees on all construction until a solid recovery is proven. I urge the Capital Improvement Advisory Committee to advise the Planning Commission and City Council accordingly.

Kim Shanahan
Member – Capital Improvement Advisory Committee

City of Santa Fe
Quarterly Report for Impact Fees FY 15/16



	Roads	Parks	Police	Fire	Total Impact Fees
Funds	2720	2721	2722	2723	
Revenue	21720	21721	21722	21723	
Expense	22784	22786	22787	22788	
1st Quarter					
Beginning Available Balance 07/01/15	\$ 1,624,804.69	\$ 231,634.97	\$ 106,616.86	\$ 24,714.98	\$ 1,987,771.50
Impact Fee Revenue (w/ interest)	\$ 355,294.30	\$ 16,909.50	\$ 9,732.74	\$ 23,750.74	\$ 405,687.28
Obligated Projects					\$ -
Available Balance as of 10/1/14	\$ 1,980,098.99	\$ 248,544.47	\$ 116,349.60	\$ 48,465.72	\$ 2,393,458.78
2nd Quarter					
Impact Fee Revenue (w/o Interest)					\$ -
Interest (Previous Qtr)					\$ -
Obligated Projects					\$ -
Available Balance as of 1/1/15					
3th Quarter					
Impact Fee Revenue (w/o Interest)					\$ -
Interest (Previous Qtr)					\$ -
Obligated Projects					\$ -
Available Balance as of 4/1/15	\$ -	\$ -	\$ -	\$ -	\$ -
4th Quarter					
Impact Fee Revenue (w/o Interest)					\$ -
Interest (Previous Qtr)					\$ -
Obligated Projects					\$ -
Available Balance as of 7/1/15	-	-	-	-	-

APP YEAR	APP NBR	APPL TYPE	RECPT DATE	FEE CODE DESC	PAYMT AMT	Street number	Street Dir	Street Name	Street Suffix	FEE CODE	SQ FT
14	973	GHDH	15/07/24	% (501-1000)SFD POLICE50%	13.00	925		CALLE ARCO		2I	0
		GHDH	15/07/24	% (501-1000)SFD FIRE 50%	36.50	925		CALLE ARCO		2H	0
		GHDH	15/07/24	% (501-1000)SFD PARKS 50%	323.50	925		CALLE ARCO		2G	0
		GHDH	15/07/24	% (501-1000)SFD ROADS 50%	518.00	925		CALLE ARCO		2F	0
				TOTAL COUNT	891.00 4						
14	851	SFDH	15/07/16	% (2501-3000)SFD ROADS50%	1,124.00	856		CALLE DAVID		4E	0
		SFDH	15/07/16	% (2501-3000)SFD POLICE50%	27.50	856		CALLE DAVID		4C	0
		SFDH	15/07/16	% (2501-3000)SFD PARKS50%	689.50	856		CALLE DAVID		4B	0
		SFDH	15/07/16	% (2501-3000)SFD FIRE 50%	77.50	856		CALLE DAVID		4A	0
				TOTAL COUNT	1,918.50 4						
				FINAL TOTALS	209,745.50						
				TOTAL COUNT	181						

*** E N D O F R E P O R T ***

LIST OF IMPACT FEES PAID FOR JULY 1ST 2015 THROUGH SEPT 30th 2015
 SORTED BY APPLICATION NUMBER WITH SQ FT

QUERY NAME IMPFEEPRJ2			
LIBRARY NAME JEFF			
FILE	LIBRARY	MEMBER	FORMAT
BP200AP	HTEDTA	BP200AP	BP200AF
BP710AP	HTEDTA	BP710AP	BP710AF
BP950AP	HTEDTA	BP950AP	BP950AF
LMABREP	HTEDTA	LMABREP	FABREAB
BP280AP	HTEDTA	BP280AP	BP280AF
DATE 10/05/15			
TIME 10:02:52			

IMP FEE QRT REPORT FOR REED TO INCLUDE SQ FT

APP YEAR	APP NBR	APPL TYPE	RCPT DATE	FEE CODE DESC	PAYMT AMT	Street number	Street Dir	Street Name	Street Suffix	FEE CODE	SQ FT
15	2215	SFDH SFDH SFDH SFDH	15/09/28 15/09/28 15/09/28 15/09/28	+(0-1500)SFD FIRE 50% +(0-1500)SFD PARKS 50% +(0-1500)SFD ROADS 50% +(0-1500)SFD POLICE 50%	77.00 483.50 947.00 32.00 1,539.50 4	5237 5237 5237 5237		VIA DEL CIELO VIA DEL CIELO VIA DEL CIELO VIA DEL CIELO		8C 8B 8A 7F	0 0 0 0
15	2157	SFDH SFDH SFDH SFDH	15/09/21 15/09/21 15/09/21 15/09/21	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50% +(1501-2000)SFD ROADS 50% +(1501-2000)SFD POLICE 50%	80.50 505.00 1,032.00 34.00 1,651.50 4	1529 1529 1529 1529		CALLE PRECIOSA CALLE PRECIOSA CALLE PRECIOSA CALLE PRECIOSA		8G 8F 8E 7G	0 0 0 0
15	2093	MBHH MBHH MBHH MBHH	15/09/18 15/09/18 15/09/18 15/09/18	+(2001-2500)SFD FIRE 50% +(2001-2500)SFD PARKS 50% +(2001-2500)SFD POLICE 50% +(2001-2500)SFD ROADS 50%	88.00 554.00 37.00 1,070.50 1,749.50 4	1331 1331 1331 1331		NELSON NELSON NELSON NELSON	LOOP LOOP LOOP LOOP	8K 8J 7I 7H	0 0 0 0
15	2063	SFDH SFDH SFDH SFDH	15/09/10 15/09/10 15/09/10 15/09/10	+(0-1500)SFD FIRE 50% +(0-1500)SFD PARKS 50% +(0-1500)SFD ROADS 50% +(0-1500)SFD POLICE 50%	77.00 483.50 947.00 32.00 1,539.50 4	198 198 198 198		SUNNY SLOPE SUNNY SLOPE SUNNY SLOPE SUNNY SLOPE	DR DR DR DR	8C 8B 8A 7F	0 0 0 0
15	2039	MBHH MBHH MBHH MBHH	15/09/09 15/09/09 15/09/09 15/09/09	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50% +(1501-2000)SFD ROADS 50% +(1501-2000)SFD POLICE 50%	80.50 505.00 1,032.00 34.00 1,651.50 4	1516 1516 1516 1516		MIRADA MIRADA MIRADA MIRADA		8G 8F 8E 7G	0 0 0 0
15	1977	NFAH NFAH NFAH NFAH	15/08/31 15/08/31 15/08/31 15/08/31	+(0-1500)SFD FIRE 50% +(0-1500)SFD PARKS 50% +(0-1500)SFD ROADS 50% +(0-1500)SFD POLICE 50%	77.00 483.50 947.00 32.00 1,539.50 4	4674 4674 4674 4674		CALLEJON GARZA CALLEJON GARZA CALLEJON GARZA CALLEJON GARZA		8C 8B 8A 7F	0 0 0 0
15	1975	SFDH SFDH SFDH	15/09/11 15/09/11 15/09/11	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50% +(1501-2000)SFD ROADS 50%	80.50 505.00 1,032.00	4670 4670 4670		CALLEJON GARZA CALLEJON GARZA CALLEJON GARZA		8G 8F 8E	0 0 0

APP YEAR	APP NBR	APPL TYPE	RECPT DATE	FEE CODE DESC	PAYMT AMT	Street number	Street Dir	Street Name	Street suffix	FEE CODE	SQ FT
15	1975	SFDH	15/09/11	+(1501-2000)SFDPOLICE 50%	34.00	4670		CALLEJON GARZA		7G	0
				TOTAL COUNT	1,651.50 4						
15	1959	SFCH	15/09/30	+(2001-2500)SFD FIRE 50%	88.00	803		VIEJO RASTRO		8K	0
		SFCH	15/09/30	+(2001-2500)SFD PARKS 50%	554.00	803		VIEJO RASTRO		8J	0
		SFCH	15/09/30	+(2001-2500)SFDPOLICE 50%	37.00	803		VIEJO RASTRO		7I	0
		SFCH	15/09/30	+(2001-2500)SFD ROADS 50%	1,070.50	803		VIEJO RASTRO		7H	0
				TOTAL COUNT	1,749.50 4						
15	1917	GHDH	15/09/04	+(ACCESSORY)SFDPOLICE 50%	16.00	616	E	ALAMEDA	ST	6I	0
		GHDH	15/09/04	+(ACCESSORY)SFD FIRE 50%	38.50	616	E	ALAMEDA	ST	6H	0
		GHDH	15/09/04	+(ACCESSORY)SFD PARKS 50%	241.50	616	E	ALAMEDA	ST	6G	0
		GHDH	15/09/04	+(ACCESSORY)SFD ROADS 50%	473.50	616	E	ALAMEDA	ST	6F	0
				TOTAL COUNT	769.50 4						
15	1907	GHDH	15/08/31	+(ACCESSORY)SFDPOLICE 50%	16.00	351	N	EL RANCHO	RD	6I	0
		GHDH	15/08/31	+(ACCESSORY)SFD FIRE 50%	38.50	351	N	EL RANCHO	RD	6H	0
		GHDH	15/08/31	+(ACCESSORY)SFD PARKS 50%	241.50	351	N	EL RANCHO	RD	6G	0
		GHDH	15/08/31	+(ACCESSORY)SFD ROADS 50%	473.50	351	N	EL RANCHO	RD	6F	0
				TOTAL COUNT	769.50 4						
15	1906	SFDH	15/08/31	+(0-1500)SFD FIRE 50%	77.00	351	N	EL RANCHO	RD	8C	0
		SFDH	15/08/31	+(0-1500)SFD PARKS 50%	483.50	351	N	EL RANCHO	RD	8B	0
		SFDH	15/08/31	+(0-1500)SFD ROADS 50%	947.00	351	N	EL RANCHO	RD	8A	0
		SFDH	15/08/31	+(0-1500)SFD POLICE 50%	32.00	351	N	EL RANCHO	RD	7F	0
				TOTAL COUNT	1,539.50 4						
15	1854	SFDH	15/09/11	+(0-1500)SFD FIRE 50%	77.00	4645		CALLEJON PICAFLOR		8C	0
		SFDH	15/09/11	+(0-1500)SFD PARKS 50%	483.50	4645		CALLEJON PICAFLOR		8B	0
		SFDH	15/09/11	+(0-1500)SFD ROADS 50%	947.00	4645		CALLEJON PICAFLOR		8A	0
		SFDH	15/09/11	+(0-1500)SFD POLICE 50%	32.00	4645		CALLEJON PICAFLOR		7F	0
				TOTAL COUNT	1,539.50 4						
15	1852	SFDH	15/08/31	+(2001-2500)SFD FIRE 50%	88.00	2361		BRUNN SCHOOL	LN	8K	0
		SFDH	15/08/31	+(2001-2500)SFD PARKS 50%	554.00	2361		BRUNN SCHOOL	LN	8J	0
		SFDH	15/08/31	+(2001-2500)SFDPOLICE 50%	37.00	2361		BRUNN SCHOOL	LN	7I	0
		SFDH	15/08/31	+(2001-2500)SFD ROADS 50%	1,070.50	2361		BRUNN SCHOOL	LN	7H	0

APP YEAR	APP NBR	APPL TYPE	RECPT DATE	FEE CODE DESC	TOTAL COUNT	PAYMT AMT	Street number	Street Dir	Street Name	Street suffix	FEE CODE	SQ FT
15	1840	SFDH	15/09/02	+(2001-2500)SFD FIRE 50%	TOTAL COUNT	1,749.50 4	5279		VIA DEL CIELO		8K	0
		SFDH	15/09/02	+(2001-2500)SFD PARKS 50%		88.00	5279		VIA DEL CIELO		8J	0
		SFDH	15/09/02	+(2001-2500)SFD POLICE 50%		554.00	5279		VIA DEL CIELO		7I	0
		SFDH	15/09/02	+(2001-2500)SFD ROADS 50%		37.00	5279		VIA DEL CIELO		7H	0
					TOTAL COUNT	1,070.50						
					TOTAL COUNT	1,749.50 4						
15	1820	ADNR	15/08/28	+ RETAIL/COMMERCIAL POLICE		483.00	328		GALISTEO	ST	5H	483,000
		ADNR	15/08/28	+ RETAIL/COMMERCIAL FIRE		1,149.00	328		GALISTEO	ST	5G	1,149,000
		ADNR	15/08/28	+ RETAIL/COMMERCIAL ROADS		13,662.00	328		GALISTEO	ST	5F	13,662,000
					TOTAL COUNT	15,294.00 3						
15	1805	GHDH	15/09/16	+(ACCESSORY)SFD POLICE 50%		16.00	115		BROWNELL HOWLAND	RD	6I	0
		GHDH	15/09/16	+(ACCESSORY)SFD FIRE 50%		38.50	115		BROWNELL HOWLAND	RD	6H	0
		GHDH	15/09/16	+(ACCESSORY)SFD PARKS 50%		241.50	115		BROWNELL HOWLAND	RD	6G	0
		GHDH	15/09/16	+(ACCESSORY)SFD ROADS 50%		473.50	115		BROWNELL HOWLAND	RD	6F	0
					TOTAL COUNT	769.50 4						
15	1754	SFDH	15/08/21	+(2001-2500)SFD FIRE 50%		88.00	2355		BRUNN SCHOOL	LN	8K	0
		SFDH	15/08/21	+(2001-2500)SFD PARKS 50%		554.00	2355		BRUNN SCHOOL	LN	8J	0
		SFDH	15/08/21	+(2001-2500)SFD POLICE 50%		37.00	2355		BRUNN SCHOOL	LN	7I	0
		SFDH	15/08/21	+(2001-2500)SFD ROADS 50%		1,070.50	2355		BRUNN SCHOOL	LN	7H	0
					TOTAL COUNT	1,749.50 4						
15	1676	ADNR	15/09/10	+ RETAIL/COMMERCIAL POLICE		112.00	2578		CAMINO ENTRADA		5H	990
		ADNR	15/09/10	+ RETAIL/COMMERCIAL FIRE		266.00	2578		CAMINO ENTRADA		5G	990
		ADNR	15/09/10	+ RETAIL/COMMERCIAL ROADS		3,966.00	2578		CAMINO ENTRADA		5F	990
					TOTAL COUNT	4,344.00 3						
15	1667	MBHH	15/08/06	+(0-1500)SFD FIRE 50%		77.00	1619		AGUA FRIA	ST	8C	0
		MBHH	15/08/06	+(0-1500)SFD PARKS 50%		483.50	1619		AGUA FRIA	ST	8B	0
		MBHH	15/08/06	+(0-1500)SFD ROADS 50%		947.00	1619		AGUA FRIA	ST	8A	0
		MBHH	15/08/06	+(0-1500)SFD POLICE 50%		32.00	1619		AGUA FRIA	ST	7F	0
					TOTAL COUNT	1,539.50 4						
15	1638	ADNR	15/08/19	+ RETAIL/COMMERCIAL POLICE		21.00	1		PLAZA LA PRENSA		5H	21,000
		ADNR	15/08/19	+ RETAIL/COMMERCIAL FIRE		50.00	1		PLAZA LA PRENSA		5G	50,000

APP YEAR	APP NBR	APPL TYPE	RECPT DATE	FEE CODE DESC	PAYMT AMT	Street number	Street Dir	Street Name	Street suffix	FEE CODE	SQ FT
15	1638	ADNR	15/08/19	+ RETAIL/COMMERCIAL ROADS	753.00	1		PLAZA LA PRENSA		5F	753,000
				TOTAL COUNT	824.00 3						
15	1621	SFDH	15/08/12	+(2501-3000)SFDPOLICE 50%	39.00	754		RIDGE CANYON		8P	0
		SFDH	15/08/12	+(2501-3000)SFD FIRE 50%	93.00	754		RIDGE CANYON		80	0
		SFDH	15/08/12	+(2501-3000)SFD PARKS 50%	581.50	754		RIDGE CANYON		7K	0
		SFDH	15/08/12	+(2501-3000)SFD ROADS 50%	1,122.50	754		RIDGE CANYON		7J	0
				TOTAL COUNT	1,836.00 4						
15	1575	SFDH	15/07/22	+(1501-2000)SFD FIRE 50%	80.50	2507		SIRINGO	LN	8G	0
		SFDH	15/07/22	+(1501-2000)SFD PARKS 50%	505.00	2507		SIRINGO	LN	8F	0
		SFDH	15/07/22	+(1501-2000)SFD ROADS 50%	1,032.00	2507		SIRINGO	LN	8E	0
		SFDH	15/07/22	+(1501-2000)SFDPOLICE 50%	34.00	2507		SIRINGO	LN	7G	0
				TOTAL COUNT	1,651.50 4						
15	1569	MBHH	15/07/23	+(0-1500)SFD FIRE 50%	77.00	11		DOS HERMANOS		8C	0
		MBHH	15/07/23	+(0-1500)SFD PARKS 50%	483.50	11		DOS HERMANOS		8B	0
		MBHH	15/07/23	+(0-1500)SFD ROADS 50%	947.00	11		DOS HERMANOS		8A	0
		MBHH	15/07/23	+(0-1500)SFD POLICE 50%	32.00	11		DOS HERMANOS		7F	0
				TOTAL COUNT	1,539.50 4						
15	1550	OFBP	15/09/01	+ OFFICE ROADS	17,213.00	1441	S	ST. FRANCIS	DR	5I	7,166
		OFBP	15/09/01	+ OFFICE FIRE	903.00	1441	S	ST. FRANCIS	DR	5J	7,166
		OFBP	15/09/01	+ OFFICE POLICE	380.00	1441	S	ST. FRANCIS	DR	5K	7,166
				TOTAL COUNT	18,496.00 3						
15	1530	OFBP	15/09/21	+ WAREHOUSE POLICE	22.00	6615		THOMAS	CT	4H	2,211
		OFBP	15/09/21	+ WAREHOUSE FIRE	53.00	6615		THOMAS	CT	4G	2,211
		OFBP	15/09/21	+ WAREHOUSE ROADS	2,140.00	6615		THOMAS	CT	4F	2,211
				TOTAL COUNT	2,215.00 3						
15	1498	SFDH	15/08/26	+(3001-MORE)SFD FIRE 50%	98.50	4100		MILES	LN	8S	0
		SFDH	15/08/26	+(3001-MORE)SFD PARKS 50%	619.00	4100		MILES	LN	8R	0
		SFDH	15/08/26	+(3001-MORE)SFD ROADS 50%	1,188.50	4100		MILES	LN	8Q	0
				TOTAL COUNT	1,906.00 3						
15	1467	SFDH	15/07/15	+(2501-3000)SFDPOLICE 50%	39.00	2146		OLD ARROYO CHAMISO	RD	8P	0

APP YEAR	APP NBR	APPL TYPE	RECPT DATE	FEE CODE DESC	PAYMT AMT	Street number	Street Dir	Street Name	Street suffix	FEE CODE	SQ FT
15	1467	SFDH SFDH SFDH	15/07/15 15/07/15 15/07/15	+(2501-3000)SFD FIRE 50% +(2501-3000)SFD PARKS 50% +(2501-3000)SFD ROADS 50%	93.00 581.50 1,122.50 1,836.00 4	2146 2146 2146		OLD ARROYO CHAMISO OLD ARROYO CHAMISO OLD ARROYO CHAMISO	RD RD RD	80 7K 7J	0 0 0
15	1461	SFDH SFDH SFDH SFDH	15/07/10 15/07/10 15/07/10 15/07/10	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50% +(1501-2000)SFD ROADS 50% +(1501-2000)SFD POLICE 50%	80.50 505.00 1,032.00 34.00 1,651.50 4	1568 1568 1568 1568		SHALAKO SHALAKO SHALAKO SHALAKO	WAY WAY WAY WAY	8G 8F 8E 7G	0 0 0 0
15	1418	SFDH SFDH SFDH SFDH SFDH SFDH SFDH SFDH SFDH	15/07/31 15/07/31 15/07/31 15/07/31 15/07/31 15/07/31 15/07/31 15/07/31 15/07/31	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50% +(1501-2000)SFD ROADS 50% +(1501-2000)SFD POLICE 50% +(1501-2000)SFD POLICE 50% +(ACCESSORY)SFD POLICE 50% +(ACCESSORY)SFD FIRE 50% +(ACCESSORY)SFD PARKS 50% +(ACCESSORY)SFD ROADS 50%	3.50 21.50 85.00 2.00 16.00 38.50 241.50 473.50 881.50 8	1712 1712 1712 1712 1712 1712 1712 1712		SECOND SECOND SECOND SECOND SECOND SECOND SECOND SECOND	ST ST ST ST ST ST ST ST	8G 8F 8E 7G 6I 6H 6G 6F	0 0 0 0 0 0 0 0
15	1408	SFDH SFDH SFDH SFDH	15/07/06 15/07/06 15/07/06 15/07/06	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50% +(1501-2000)SFD ROADS 50% +(1501-2000)SFD POLICE 50%	80.50 505.00 1,032.00 34.00 1,651.50 4	1004 1004 1004 1004		DON GASPAR DON GASPAR DON GASPAR DON GASPAR	AVE AVE AVE AVE	8G 8F 8E 7G	0 0 0 0
15	1407	ADNR ADNR ADNR	15/08/13 15/08/13 15/08/13	+ RETAIL/COMMERCIAL POLICE + RETAIL/COMMERCIAL FIRE + RETAIL/COMMERCIAL ROADS	32.00 76.50 1,141.00 1,249.50 3	725 725 725		CERRILLOS CERRILLOS CERRILLOS	RD RD RD	5H 5G 5F	32,000 76,500 1,141,000
15	1386	ALIC ALIC ALIC	15/07/16 15/07/16 15/07/16	+ OFFICE POLICE + OFFICE FIRE + OFFICE ROADS	57.00 136.00 2,585.00 2,778.00 3	1131 1131 1131		SILER SILER SILER	RD RD RD	5K 5J 5I	1,076 1,076 1,076
15	1383	SFDH SFDH	15/07/07 15/07/07	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50%	80.50 505.00	5277 5277		VIA DEL CIELO VIA DEL CIELO		8G 8F	0 0

APP YEAR	APP NBR	APPL TYPE	RECPT DATE	FEE CODE DESC	PAYMT AMT	Street number	Street Dir	Street Name	Street suffix	FEE CODE	SQ FT
15	1383	SFDH SFDH	15/07/07 15/07/07	+(1501-2000)SFD ROADS 50% +(1501-2000)SFDPOLICE 50%	1,032.00 34.00	5277 5277		VIA DEL CIELO VIA DEL CIELO		8E 7G	0 0
				TOTAL COUNT	1,651.50 4						
15	1373	SFDH SFDH SFDH SFDH	15/07/06 15/07/06 15/07/06 15/07/06	+(0-1500)SFD FIRE 50% +(0-1500)SFD PARKS 50% +(0-1500)SFD ROADS 50% +(0-1500)SFD POLICE 50%	77.00 483.50 947.00 32.00	58 58 58 58		PASEO NOPAL PASEO NOPAL PASEO NOPAL PASEO NOPAL		8C 8B 8A 7F	0 0 0 0
				TOTAL COUNT	1,539.50 4						
15	1346	STOR STOR STOR	15/07/28 15/07/28 15/07/28	+ RETAIL/COMMERCIALPOLICE + RETAIL/COMMERCIAL FIRE + RETAIL/COMMERCIAL ROADS	402.00 958.00 14,261.00	1315 1315 1315		RUFINA RUFINA RUFINA		5H 5G 5F	3,560 3,560 3,560
				TOTAL COUNT	15,621.00 3						
15	1316	OFBP OFBP OFBP	15/07/27 15/07/27 15/07/27	+ OFFICE POLICE + OFFICE FIRE + OFFICE ROADS	954.00 2,268.00 43,236.00	2905 2905 2905		RODEO DRIVE EAST RODEO DRIVE EAST RODEO DRIVE EAST	PARK PARK PARK	5K 5J 5I	18,000 18,000 18,000
				TOTAL COUNT	46,458.00 3						
15	1279	SFDH SFDH SFDH	15/07/06 15/07/06 15/07/06	+(0-1500)SFD FIRE 50% +(0-1500)SFD PARKS 50% +(0-1500)SFD ROADS 50%	77.00 483.50 947.00	1332 1332 1332		HICKOX HICKOX HICKOX	ST ST ST	8C 8B 8A	0 0 0
				TOTAL COUNT	1,539.50 4					7F	0
15	1197	SFDH SFDH SFDH SFDH	15/07/09 15/07/09 15/07/09 15/07/09	+(1501-2000)SFD FIRE 50% +(1501-2000)SFD PARKS 50% +(1501-2000)SFD ROADS 50% +(1501-2000)SFDPOLICE 50%	80.50 505.00 1,032.00 34.00	259 259 259 259		LAS COLINAS LAS COLINAS LAS COLINAS LAS COLINAS	DR DR DR DR	8G 8F 8E 7G	0 0 0 0
				TOTAL COUNT	1,651.50 4						
15	1114	ALEC ALEC ALEC	15/09/23 15/09/23 15/09/23	+ RETAIL/COMMERCIALPOLICE + RETAIL/COMMERCIAL FIRE + RETAIL/COMMERCIAL ROADS	98.00 234.00 4,996.00	802 802 802		CANYON CANYON CANYON	RD RD RD	5H 5G 5F	98,000 234,000 4,996,000
				TOTAL COUNT	5,328.00 3						

APP YEAR	APP NBR	APPL TYPE	RECPT DATE	FEE CODE DESC	PAYMT AMT	Street number	Street Dir	Street Name	Street suffix	FEE CODE	SQ FT
15	1051	SFDH	15/09/01	+(2001-2500)SFD FIRE 50%	88.00	713		CALLE DE LEON		8K	0
		SFDH	15/09/01	+(2001-2500)SFD PARKS 50%	554.00	713		CALLE DE LEON		8J	0
		SFDH	15/09/01	+(2001-2500)SFDPOLICE 50%	37.00	713		CALLE DE LEON		7I	0
		SFDH	15/09/01	+(2001-2500)SFD ROADS 50%	1,070.50	713		CALLE DE LEON		7H	0
TOTAL COUNT					1,749.50						
15	1029	MBHH	15/08/14	+(2001-2500)SFD FIRE 50%	88.00	2764		AGUA FRIA	ST	8K	0
		MBHH	15/08/14	+(2001-2500)SFD PARKS 50%	554.00	2764		AGUA FRIA	ST	8J	0
		MBHH	15/08/14	+(2001-2500)SFDPOLICE 50%	37.00	2764		AGUA FRIA	ST	7I	0
		MBHH	15/08/14	+(2001-2500)SFD ROADS 50%	1,070.50	2764		AGUA FRIA	ST	7H	0
TOTAL COUNT					1,749.50						
15	904	SSGA	15/07/10	+ RETAIL/COMMERCIALPOLICE	170.00	7613		BACA	LN	5H	1,500
		SSGA	15/07/10	+ RETAIL/COMMERCIAL FIRE	404.00	7613		BACA	LN	5G	1,500
		SSGA	15/07/10	+ RETAIL/COMMERCIAL ROADS	6,009.00	7613		BACA	LN	5F	1,500
		TOTAL COUNT					6,583.00				
15	636	STOR	15/08/20	+ RETAIL/COMMERCIALPOLICE	903.00	5131		MAIN	ST	5H	7,995
		STOR	15/08/20	+ RETAIL/COMMERCIAL FIRE	2,151.00	5131		MAIN	ST	5G	7,995
		STOR	15/08/20	+ RETAIL/COMMERCIAL ROADS	32,028.00	5131		MAIN	ST	5F	7,995
		TOTAL COUNT					35,082.00				
15	396	SFDH	15/07/02	+(3001-MORE)SFD FIRE 50%	98.50	1300		CANYON	RD	8S	0
		SFDH	15/07/02	+(3001-MORE)SFD PARKS 50%	619.00	1300		CANYON	RD	8R	0
		SFDH	15/07/02	+(3001-MORE)SFD ROADS 50%	1,188.50	1300		CANYON	RD	8Q	0
		TOTAL COUNT					1,906.00				
15	294	GHAH	15/08/17	+(ACCESSORY)SFDPOLICE 50%	16.00	1927		CERRO ESCONDIDO		6I	0
		GHAH	15/08/17	+(ACCESSORY)SFD FIRE 50%	38.50	1927		CERRO ESCONDIDO		6H	0
		GHAH	15/08/17	+(ACCESSORY)SFD PARKS 50%	241.50	1927		CERRO ESCONDIDO		6G	0
		GHAH	15/08/17	+(ACCESSORY)SFD ROADS 50%	473.50	1927		CERRO ESCONDIDO		6F	0
TOTAL COUNT					769.50						
15	285	SFDH	15/08/17	+(3001-MORE)SFD FIRE 50%	98.50	1927		CERRO ESCONDIDO		8S	0
		SFDH	15/08/17	+(3001-MORE)SFD PARKS 50%	619.00	1927		CERRO ESCONDIDO		8R	0
		SFDH	15/08/17	+(3001-MORE)SFD ROADS 50%	1,188.50	1927		CERRO ESCONDIDO		8Q	0
		TOTAL COUNT					1,906.00				