8. SDC & CONSTRUCTION EXCISE TAX

Stormwater, Water & Sewer

DESCRIPTION	FY 2024-25 Fee Amount	FY 2025-26 Fee Amount	FY 2026-27 Fee Amount	
SDC & CONSTRUCTION EXCISE TAX				
Construction Excise Tax (Ordinance 2042)[1]				
Commercial, Industrial, or Residential Improvements	One Percent (1%) of the value of improvements	One Percent (1%) of the value of improvements	One Percent (1%) of the value of improvements	
SYSTEM DEVELOPMENT CHARGES (SDC)				
Single Family Residential Scaling (All SDCs)				
Water System Development Charges (Res. 2025-03)				
$/SF of Residential Development		$3.00	$3.46	
Minimum SDC (600SF or smaller)		$1,798	$2,078	
2000 SF (1 ERU)	$5,185	$5,993	$6,926	
Maximum SDC (3000SF or larger)		$8,989	$10,389	
Sewer System Development Charges (Res. 2025-02)				
$/SF of Residential Development		$1.28	$1.40	
Minimum SDC (600SF or smaller)		$767	$841	
2000 SF (1 ERU)	$2,331	$2,557	$2,804	
Maximum SDC (3000SF or larger)		$3,835	$4,206	
Transportation System Development Charges (Res. 2025-05)				
$/SF of Residential Development		$1.59	$2.07	
Minimum SDC (600SF or smaller)		$954	$1,243	
2000 SF (1 ERU)	$2,442	$3,181	$4,143	
Maximum SDC (3000SF or larger)		$4,771	$6,215	
SDC Evaluation Fee				
Stormwater System Development Charges (Res 2025-04)				
Commercial & Residential				
Per Sq. Ft. of Impervious Surface	$0.36	$0.40	$0.45	
All Water System Development Charges - Commercial (Res. 2025-03)				**MCE**
3/4"	$5,185	$5,993	$6,926	1.00
1"	$8,641	$9,988	$11,543	1.67
1 1/2"	$17,283	$19,975	$23,087	3.33
2"	$27,653	$31,961	$36,939	5.33
3"	$86,415	$63,921	$73,878	10.67
4"	$172,829	$99,877	$115,434	16.67
6"	$345,661	$199,754	$230,868	33.33
8"	$466,641	$319,607	$369,389	53.33
All Sewer System Development Charges - Commercial				**MCE**
3/4"	$2,331	$2,557	$2,804	1.00
1"	$3,896	$4,261	$4,673	1.67
1 1/2"	$7,768	$8,522	$9,346	3.33
2"	$12,435	$13,635	$14,954	5.33
3"	$38,885	$27,270	$29,909	10.67
4"	$77,750	$42,609	$46,732	16.67
6"	$155,520	$85,218	$93,465	33.33
8"	$209,942	$136,350	$149,543	53.33

1 Unless subject to exemption under HRMC 15.17.035

SDC'S CONTINUED

Transportation

DESCRIPTION	FY 2024-25 Fee Amount	FY 2025-26 Fee Amount	FY 2026-27 Fee Amount	
SDC & CONSTRUCTION EXCISE TAX				
Transportation System Development Charges (Res. 2025-05)				PM Trips
Improvement Fee per PM peak hour person trip		$2,136	$2,783	1.00
Other Residential				
Multi-Family (ITE 220) - per dwelling unit	$1,711	$1,154	$1,503	0.54
Mobile Home Park (ITE 240) - per dwelling unit	N/A	$1,963	$2,556	0.92
Congregate Care Facility (ITE 253) - per dwelling unit	N/A	$940	$1,224	0.44
Assisted Living (ITE 254) - per T.S.F.G.F.A	$699	$1,624	$2,116	0.76
Continuing Care Retirement (ITE 255) - per unit	$718	$643	$837	0.30
Non-Residential				PM Trips
Parking Lot (ITE 090) - per space	$1,275	$1,658	$2,159	0.78
General Light Industrial (ITE 110) - per T.S.F.G.F.A	$1,779	$2,200	$2,865	1.03
Warehouse (ITE 150) - per T.S.F.G.F.A	$1,265	$609	$793	0.29
Mini-Warehouse (ITE 151) - per T.S.F.G.F.A	$638	$508	$661	0.24
Hotel/B&B (ITE 310) - per room	$4,198	$1,996	$2,600	0.93
Motel (ITE 320) - per room	N/A	$1,218	$1,586	0.57
Campground/RV (ITE 416) - per campsite	$1,162	$1,624	$2,116	0.76
Multipurpose Recreation/Arcade (ITE 435) - per T.S.F.G.F.A	$9,490	$12,114	$15,779	5.67
Multiplex Movie Theater (ITE 445) - per screen	$38,643	$20,878	$27,194	9.77
Ice Skating Rink (ITE 465)	N/A	$575	$749	0.27
Amusement Park (ITE 480)- per acre	$51,056	$13,366	$17,410	6.26
Sports Field/Complex (ITE 448) - per field	$20,209	$55,596	$72,416	26.02
Health/Fitness Club (ITE492) - per T.S.F.G.F.A	$9,329	$11,674	$15,205	5.46
Recreational Community Center (ITE 495)	N/A	$7,456	$9,711	3.49
Elementary School (Public) (ITE 520) - per student	$132	$541	$705	0.25
Middle/Jr High School (Public) (ITE 522) - per student	$165	$508	$661	0.24
High School (public) (ITE525) - per student	$326	$474	$617	0.22
Community College (Public) (ITE 540) - per student	$229	$372	$485	0.17
Church (ITE 560) - per T.S.F.G.F.A	$1,744	$1,658	$2,159	0.78
Daycare/Preschool (ITE 565) - per student	$457	$21,072	$27,447	9.86
Prison (ITE 571) - per bed	N/A	$271	$353	0.13
Fire & Rescue Station (ITE 575) - per T.S.F.G.F.A	N/A	$1,624	$2,116	0.76
Library (ITE 590) - per T.S.F.G.F.A	N/A	$27,611	$35,964	12.92
Hospital (ITE 610) - per bed	$3,195	$2,910	$3,790	1.36
Nursing Home (ITE 620) - per T.S.F.G.F.A	N/A	$1,996	$2,600	0.93
Clinic (ITE 630) - per T.S.F.G.F.A	$8,508	$17,411	$22,679	8.15
Animal Hospital/Vet Clinic (ITE 640) - per T.S.F.G.F.A	N/A	$11,945	$15,558	5.59
General Office Buildings (ITE 710) - per T.S.F.G.F.A	$2,811	$3,205	$4,174	1.50
Medical-Dental Office Building (ITE 720) - per T.S.F.G.F.A	$9,221	$13,298	$17,321	6.22
Government Office Building (ITE 730) - per T.S.F.G.F.A	$17,594	$5,787	$7,537	2.71
State Motor Vehicles Dept. (ITE 731) - per T.S.F.G.F.A	$42,374	$17,596	$22,919	8.24
US Post Office (ITE 732)- per T.S.F.G.F.A	$22,919	$37,933	$49,409	17.76
Specialty Retail Center (ITE 814) - per T.S.F.G.F.A	$4,181	$20,671	$26,925	9.68
Hardware/Paint Store (ITE 816) -per T.S.F.G.F.A	N/A	$7,462	$9,719	3.49
Nursery (Garden Center) (ITE 817) -per T.S.F.G.F.A	N/A	$23,483	$30,587	10.99
Nursery (Wholesale) (ITE 818) -per T.S.F.G.F.A	N/A	$17,731	$23,095	8.30
Shopping Center (ITE 820) - per T.S.F.G.F.A	$4,050	$8,974	$11,688	4.20

SDC'S CONTINUED

Transportation (continued)

DESCRIPTION	FY 2024-25 Fee Amount	FY 2025-26 Fee Amount	FY 2026-27 Fee Amount	
SDC & CONSTRUCTION EXCISE TAX				
Transportation System Development Charges (Res. 2025-05)				PM Trips
Factory Outlet Center (ITE 823) - per T.S.F.G.F.A	N/A	$7,749	$10,093	3.63
Automobile Sales - New (ITE 840) - per T.S.F.G.F.A	N/A	$10,960	$14,275	5.13
Car Sales (ITE 841) - per T.S.F.G.F.A	$4,717	$12,689	$16,528	5.94
Recreational Vehicle Sales (ITE 842) - per T.S.F.G.F.A	N/A	$2,605	$3,394	1.22
Auto Part Sales (ITE 843) - per T.S.F.G.F.A	$7,565	$1,754	$2,284	0.82
Tire Superstore (ITE 849) - per T.S.F.G.F.A	$3,143	$7,140	$9,300	3.34
Supermarket (ITE 850) - per T.S.F.G.F.A	$14,029	$22,666	$29,523	10.61
Convenience Market (ITE 851) - per T.S.F.G.F.A	$30,851	$81,426	$106,059	38.11
Discount Club (ITE 857)- per T.S.F.G.F.A	$7,439	$9,357	$12,188	4.38
Sporting Goods Superstore (ITE 861) - per T.S.F.G.F.A	N/A	$6,430	$8,376	3.01
Home Improvement Superstore (ITE 862) - per T.S.F.G.F.A	N/A	$4,684	$6,101	2.19
Electronics Superstore (ITE 863) - per T.S.F.G.F.A	N/A	$8,629	$11,239	4.04
Toy/Children's Superstore (ITE 864) - per T.S.F.G.F.A	N/A	$16,919	$22,037	7.92
Baby Superstore (ITE 865) - per T.S.F.G.F.A	N/A	$6,158	$8,021	2.88
Pet Supply Superstore (ITE 866) - per T.S.F.G.F.A	N/A	$12,012	$15,646	5.62
Office Supply (ITE 867) - per T.S.F.G.F.A	N/A	$9,373	$12,208	4.39
Book Superstore (ITE 868) - per T.S.F.G.F.A	N/A	$53,564	$69,769	25.07
Discount Home Furnishing Superstore (ITE 869) - per T.S.F.G.F.A	N/A	$5,312	$6,920	2.49
Bed and Linen Superstore (ITE 872) - per T.S.F.G.F.A	N/A	$7,512	$9,784	3.52
Department Store (ITE 875) - per T.S.F.G.F.A	N/A	$6,598	$8,594	3.09
Apparel Store (ITE 876) - per T.S.F.G.F.A	N/A	$13,941	$18,158	6.53
Arts and Crafts Store (ITE 879) - per T.S.F.G.F.A	N/A	$21,013	$27,370	9.84
Pharmacy/Drugstore (ITE 880) - per T.S.F.G.F.A	$9,847	$13,534	$17,628	6.34
Pharmacy/Drugstore with Drivethrough (ITE 881) - per T.S.F.G.F.A	N/A	$17,688	$23,040	8.28
Marijuana Dispensarey (ITE 882) - per T.S.F.G.F.A	N/A	$64,020	$83,388	29.97
Furniture Store (ITE 890) - per T.S.F.G.F.A	N/A	$827	$1,077	0.39
Medical Equipment Store (ITE 897) - per T.S.F.G.F.A	N/A	$4,196	$5,465	1.96
Liquore Store (ITE 899) - per T.S.F.G.F.A	N/A	$62,296	$81,142	29.16
Walk-In Bank/Savings (ITE 911) - per T.S.F.G.F.A	$17,780	$41,045	$53,461	19.21
Drive-In Bank/Savings (ITE 912) - per T.S.F.G.F.A	N/A	$11,803	$15,374	5.53
Hair Salon (ITE 918) - per T.S.F.G.F.A	N/A	$4,906	$6,391	2.30
Copy, Print, and Express Ship Store (ITE 920) - per T.S.F.G.F.A	N/A	$25,107	$32,703	11.75
Food Cart Pod (ITE 926) - per T.S.F.G.F.A	N/A	$20,844	$27,149	9.76
Fast Casual Restaurant (ITE 930) - per T.S.F.G.F.A	N/A	$42,466	$55,313	19.88
Quality Restaurants (ITE 931) - per T.S.F.G.F.A	$6,544	$14,780	$19,251	6.92
High-Turnover (Sit Down) Restaurant (ITE 932) - per T.S.F.G.F.A	N/A	$22,260	$28,994	10.42
Fast Food Restaurant (ITE 933) - per T.S.F.G.F.A	N/A	$112,374	$146,369	52.60
Fast Food Restaurants (ITE 934) - per T.S.F.G.F.A	$27,224	$66,949	$87,203	31.34
Fast Food Restaurants with Drivethrough, No Indoor Seating (ITE 935	N/A	$138,919	$180,945	65.03
Coffee/Donut Shop (ITE 936) - per T.S.F.G.F.A	N/A	$109,261	$142,314	51.14
Coffee/Donut Shop with Drivethrough (ITE 937) - per T.S.F.G.F.A	N/A	$64,027	$83,396	29.97
Coffee/Donut Shop with Drivethrough, No Indoor Seating (ITE 938) -	N/A	$1,021	$1,329	0.48
Quick Lubrication Vehicle Shop (ITE 941) - per T.S.F.G.F.A	N/A	$29,438	$38,344	13.78
Automobile Care Center (ITE 942) - per T.S.F.G.F.A	$3,784	$10,523	$13,707	4.93
Automobile Parts and Service Center (ITE 943) - per T.S.F.G.F.A	N/A	$6,970	$9,079	3.26
Gasoline/Service Station (ITE 944)- per V.F.P	$7,769	$17,415	$22,683	8.15
Self-Service Car Wash (ITE 947) - per T.S.F.G.F.A	N/A	$18,746	$24,417	8.77
Automated Car Wash (ITE 948) - per T.S.F.G.F.A	N/A	$262,239	$341,572	122.75
Car Wash & Detail Center (ITE 949) - per T.S.F.G.F.A	N/A	$46,019	$59,940	21.54
Truck Stop (ITE 950) - per T.S.F.G.F.A	N/A	$52,177	$67,962	24.42
Winery (ITE 970) - per T.S.F.G.F.A	N/A	$24,735	$32,218	11.58
Drinking Place (ITE 975) - per T.S.F.G.F.A	N/A	$38,439	$50,068	17.99