Florida Statute § 163.31801(5)(a): Key Points

- Mandatory Application Per Category: The statute requires that, regardless of any local charter, comprehensive plan, ordinance, development order, permit, or resolution, a local government or special district that requires any improvement or contribution from a developer must provide a credit against the collection of the impact fee for any such contribution made by the developer.
- Dollar-for-Dollar Credit: If a developer is required to provide an improvement or make a contribution (such as building infrastructure or donating land), the local government must credit the value of that improvement or contribution against the impact fee that would otherwise be collected for that specific category of public facility or infrastructure.
- Category-Specific Application: The credit must be applied per category of public facility or infrastructure. For example, if a developer builds a road, the credit applies to the transportation impact fee category, not to unrelated categories like parks or schools.
- Purpose: This provision prevents double-charging developers for the same type of infrastructure—ensuring they are not required to pay an impact fee for a facility or improvement they have already provided or paid for.
- Overrides Local Provisions: The requirement for the credit applies even if local rules, ordinances, or policies state otherwise; state law preempts local provisions on this matter.
 Statutory Language Summary
- "Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district that requires any improvement or contribution must credit against the collection of the impact fee any contribution, whether identified in a..."

Practical Implications

- Developers must receive credits for contributions or improvements made, but only within the same category as the impact fee being assessed.
 - Local governments cannot avoid this requirement by adopting conflicting local policies.
- The statute is designed to ensure fairness and transparency in how impact fees are assessed and credited.

In summary: Florida Statute § 163.31801(5)(a) mandates that local governments and special districts must apply impact fee credits per category of public facility or infrastructure when a developer provides an improvement or contribution, overriding any conflicting local provisions.

Statutory Language Requiring Dollar-for-Dollar Credit

Florida Statute § 163.31801(5)(a) explicitly requires that local governments provide a dollar-for-dollar credit against impact fees when a developer is required to contribute to public facilities or infrastructure, including the construction of a public road. The statute states:

"...the local government or special district that requires any improvement or contribution must credit against the collection of the impact fee any contribution, whether identified in a development order, proportionate share agreement, or any form of exaction related to public facilities or infrastructure, including monetary contributions, land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made