

ORDINANCE NO. 13, 2025

AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY OF VALPARAISO, INDIANA, TO ESTABLISH A NEW EQUITABLE IMPACT FEE FOR THE PURPOSE OF PLANNING AND FINANCING PARK AND RECREATIONAL INFRASTRUCTURE TO SERVE NEW DEVELOPMENTS IN THE CITY OF VALPARAISO, INDIANA PURSUANT TO INDIANA CODE CHAPTER 36-7-4-1300 ET. AL.

WHEREAS, the Common Council of the City of Valparaiso, Indiana ("City Council") determined that it is reasonable and necessary to promote and accommodate orderly growth and development and to promote the general public health, safety and general welfare of the citizens of the City of Valparaiso, Indiana ("City") by providing for an equitable program to fund the capital costs of new park and recreational infrastructure necessary to serve newly developing areas of the City; and

WHEREAS, the City Council has further determined that it is reasonable and necessary to promote the orderly development of the City by establishing standards by which the City may require new developments to pay an impact fee representing the development's proportionate share of the capital costs of new park and recreational infrastructure necessary to serve the new development; and

WHEREAS, the City Council has further determined that new development should not be required to pay a fee for the capital costs of such new park and recreational infrastructure greater than the development's proportionate share of the capital costs of such infrastructure which is needed to serve such development; and

WHEREAS, the City of Valparaiso has engaged V3 Companies, Ltd., to prepare a Zone Improvement Plan for Parks & Recreation Facilities (the "Plan"), which Plan is attached hereto, incorporated herein and marked as *Exhibit "A"* to this Ordinance; and

WHEREAS, the cost of implementing the park and recreational recommendations of the Plan in their entirety exceeds:

1. the income capacity of the City through its ad valorem property tax receipts of other tax distributions allocated to park and recreational improvements relative to the chronological needs of the City for said improvements; and
2. the general obligation bond capacity of the City based upon net assessed valuation; and
3. the revenue bond potential of the City based upon any existing means of acquiring revenue related to such improvements; and

WHEREAS, because of the size of the City, considering both its population and geographic area, as well as the distribution of public and private institutions, services and other

facilities throughout the City, any park and recreational improvement benefits all citizens of the City equally; and

WHEREAS, it is the City's objective for the Plan to result in the determination of an impact fee which meets the rational nexus test as that test is understood by current applicable statutory law and case law; and

WHEREAS, the City of Valparaiso Advisory Plan Commission, having conducted a public hearing upon, and given due deliberation to, the Zone Improvement Plan encompassed by the Plan has forwarded a favorable recommendation of the Plan's adoption to the City Council by a vote of 7 in favor and 0 opposed. **Resolution 2025-1** of the City of Valparaiso Advisory Plan Commission is incorporated by reference; and

WHEREAS, the Mayor previously has appointed the City of Valparaiso Impact Fee Advisory Committee to advise the City(b) pursuant to Indiana Code 36-7-4-1312; and

WHEREAS, the purpose of this Ordinance is not to deter growth, remedy existing infrastructure deficiencies or pay for maintenance or other non-capital costs.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Common Council of the City of Valparaiso, Indiana; that:

1. Limitation on Imposition of Impact Fee. This Ordinance shall expire and become void **five (5) years** after its effective date as required by Indiana Code 36-7-4-1340(b), unless action is undertaken to extend this Ordinance consistent with Indiana law.
2. Establishment of Impact Zone. There is hereby established one Infrastructure Impact Zone, the boundaries of which are co-terminus with the existing corporate boundaries of the City, as such boundaries may be extended from time to time through annexation, and over which boundaries the City exercises planning and zoning jurisdiction. In this regard, the City Council specifically finds that there is a functional relationship between the components of the Plan and that the Park and Recreational Plan provides a reasonable uniform benefit to all citizens throughout the Impact Zone as of the adoption of this Ordinance. The City Council further finds that all areas within the Impact Zone are contiguous as required by Indiana Code 36-7-4-1316. Except as provided herein, this Ordinance shall apply uniformly to all residential developments within the Building Permit and which creates a need for new and additional park and recreational infrastructure. This Ordinance shall not apply to:
 - a. development meeting the requirements set forth in Indiana Code 36-7-4-1322(g);
 - b. improvements which do not require a Building Permit;

- c. improvements which do not create a need for new and additional infrastructure, including the erection of a sign, construction of accessory buildings, structures or fences or the alteration, renovation or expansion of an improvement where the use, or intensity thereof, has not changed;
 - d. the replacement of a destroyed or partially destroyed improvement provided that the replacement improvement does not create a need for new and additional infrastructure over and above the infrastructure needed by the original improvement prior to the destruction or partial destruction thereof; and
 - e. non-residential development.
3. Zone Improvement Plan. As a precondition of the adoption of this Ordinance, the City engaged V3 Companies Ltd. to prepare a comprehensive and detailed park and recreational impact analysis. The City Council now finds that the resulting study is sufficient and constitutes a Zone Improvement Plan as contemplated by Indiana Code 36-7-4-1318. The City Council does hereby adopt the Plan prepared by V3 Companies Ltd., dated May 2025, as its Zone Improvement Plan and specifically finds that said Zone Improvement Plan contains the following elements:
- a. reasonable estimates relating to the nature and location of development that is expected within the Impact Zone a period of ten (10) years from the Effective Date of this Ordinance;
 - b. a reasonable determination of the community level of service for the Impact Zone;
 - c. a reasonable determination of the current level of service provided within the Impact Zone;
 - d. a reasonable estimate of the nature, location, sequencing, and timing of the park and recreational requirements and costs necessary to provide the community level of service for the developments contemplated in sub-paragraph (a) hereof;
 - e. a reasonable estimate of the share of the park and recreational costs identified in sub-paragraph (d) hereof that will be used to:
 - (1) raise the current level of service for existing development or provide service to existing development; or
 - (2) provide service to new development.
 - f. a reasonable estimate of revenues that:
 - (1) are from sources other than impact fees; and
 - (2) will be used to finance the cost identified in sub-paragraph (e)(1) above;

- g. a description of the nature and location of existing infrastructure in the Impact Zone.
- h. a general description of the sources and amounts of money used to pay for infrastructure during the previous five (5) years.

Additionally, the City Council hereby adopts specifically the Zone Improvement Plan as part of the Comprehensive Plan for the City of Valparaiso, Indiana, pursuant to Indiana Code 36-7-4-500 et seq.

- 4. Establishment of Park and Recreation Impact Fee. Based on the Plan, the City Council determines that the cost per equivalent single-family dwelling unit is **Two Thousand Six Hundred and eighty-seven dollars (\$2,687)**. Based on the equivalent dwelling unit calculations used by the City, the City Council hereby establishes the Park and Recreation Impact Fee in the following amounts for single-family units, duplexes, condominiums, townhomes, apartments and assisted living facilities:

Type of Unit Fee Per Dwelling Unit and Housing Equivalent			
Unit Type		Fee Amount (Per Unit)	Equivalent %
Single-Family/Duplex/Townhome		\$2,687	100%
Condominium		\$2418	90%
Apartment Unit: 3+ Bedroom		\$2,150	80%
Apartment Unit: 1-2 Bedroom		\$1,693	63%
Assisted living		\$1,344	50%

**Plus 5.0% annual inflation factor starting January 1, 2027.*

The City Council hereby makes as part of the record of these proceedings, all of the data collected, the calculations made, and the conclusions reached by V3 Companies Ltd., in the process of developing and drafting the Zone Improvement Plan, and specifically instructs the employees of the City to make such data and other information available to the public for review during regular business hours.

In the event that any parcel of real estate subject to the Zone Improvement Plan undergoes a change in use, redevelopment, or a modification, which change requires a Building Permit, and creates a need for new infrastructure, an impact fee will only be assessed for the increase in the burden on infrastructure.

- 5. Credit in Lieu of Payment: Exemptions. Any person obligated to pay a fee pursuant to the terms of this Ordinance may have the option (at the discretion of the Valparaiso Joint Park Board) of financing, constructing, and dedicating park and

recreational infrastructure owned and operated by a neighborhood association for the public benefit, all as described and defined in the Plan, instead of making all or part of any impact fee payment to the City, and in accordance with the park and recreational specifications for such park and recreational infrastructure to be improved in force within the City's jurisdiction at the time. The fee payer, or other person or entity providing the infrastructure or improvement, shall be given credit for the actual costs of planning, financing, and constructing such park and recreational infrastructure for the City. A request for credit shall be present prior to the issuance of the Building Permit. In the event the actual cost of such planning, financing, and construction do not equal the amount of the impact fee pursuant to the calculation provided for in the schedule set forth in Section 4 hereof, the remaining balance shall be due in accordance with the provisions stated hereafter.

Credits against impact fees otherwise due shall be allowed pursuant to this Section for all infrastructure improvements constructed or furnished in accordance with Indiana Code 36-7-4-1313 and Indiana Code 36-7-4-1335. In addition, a fee payer or other person or entity responsible for installing infrastructure or improvements may designate in writing a method of allocating its credits to future fee payers who may be successors in interest to the credits earned by the fee payer or others, as part of the certification provided for above.

Any person or entity otherwise obligated to pay the fee established by this Ordinance whose property was totally or partially destroyed by fire, storm or other casualty beyond his/her/its control, shall be exempt from said fee if he/she/it repairs or replaces the destroyed structure without creating a burden on infrastructure greater than the burden imposed by the destroyed infrastructure. In the event of such additional burden, the fee shall be calculated based only on the increased burden created by the structure.

6. Impact Fee Due Upon Issuance of a Building Permit. The impact fee imposed pursuant to the terms of this Ordinance shall be due and payable upon the issuance of a Building Permit by the City. It is understood that the building permit is synonymous with the term structural building permit: as that term is used in Indiana Code 36-7-4-1323, in that the issuance of a Building Permit authorizes the applicant to commence construction activities, structural or otherwise. The entire fee which is calculated pursuant to the terms of this Ordinance shall be due at said time unless the amount of the fee upon calculation is greater than Five Thousand Dollars (\$5,000.00), in which case an installment plan may be requested by the applicant in accordance with the terms set forth in Indiana Code 36-7-4-1324(a) through (d). The Valparaiso Impact Fee Review Board shall establish specific rules consistent with said code provisions for installment payments. The interest rate on any installment plan or deferred payment shall be seven percent (7%) unless otherwise altered by the Valparaiso Impact Fee Review Board.

If a fee payer requests, the amount of the impact fee shall be assessed upon the voluntary submission of a development plan or upon the issuance of the

Building Permit, whichever is earlier. For purposes of this section, assessment means the act of calculating the amount of the impact fee which shall be due. The City shall make such assessment within thirty (30) days of the date of such voluntary request or at the issuance of the Building Permit with or without the request.

7. Lien Rights Established. Pursuant to Indiana Code 36-7-4-1325, the City acquires a lien against the real estate which is the subject of the impact fee. Upon adoption, this Ordinance shall be recorded, and thereafter, it shall continue constructive notice of the lien rights of the City with respect to a parcel of real estate which is the subject of an installment payment of an impact fee. The City may, in its discretion, file a specific instrument setting forth its lien rights with respect to a parcel of real estate which is the subject of an installment payment of an impact fee, and such instrument shall constitute actual notice in addition to the constructive notice provided for by the recording of this Ordinance.
8. Form of Receipt. The Valparaiso Clerk/Treasurer shall issue a receipt for any and all impact fees collected and the form of such receipt shall be substantially similar to the following:

Received of _____ fee payer _____, this _____ day of _____, the sum of \$_____ in (full) (partial) satisfaction of Park and Recreation Impact Fees due pursuant to Valparaiso City Council Ordinance No. _____ relating to improvements to be constructed on the real estate described on Exhibit A, attached hereto, made part hereof, and subject to lien rights in favor of the City of Valparaiso in the event of partial payment with payments remaining due. The remaining balance due (if any) is in the following amount: \$_____. This impact fee is dedicated to the creation of the following infrastructure element in accordance with the Zone Improvement Plan: _____.

Clerk-Treasurer
City of Valparaiso, Indiana

9. Appeals. Any fee payer who believes itself to be aggrieved by the calculation of the impact fee may appeal from such calculation to the Valparaiso Impact Fee Review Board and the Valparaiso Impact Fee Review Board shall conduct a hearing with regard thereto. At such hearing, the fee payer shall bear the burden of going forward with the evidence and shall present evidence addressing either of the following propositions:
 - a. A fact assumption used in determining the amount of the impact fee is incorrect; or

- b. The amount of the impact fee is greater than the amount allowed under Indiana Code 36-7-4-1320 and 1322.

Upon conclusion of the hearing at which the matter is first presented, or at the conclusion of the hearing if the matter is continued, the Valparaiso Impact Fee Review Board shall make a determination based upon the facts presented and may reverse, affirm, modify, or make such adjustments in the impact fee, as it believes are appropriate under the circumstances, if any, including establishing the amount of an impact fee, a credit, a refund, or any combination of fees, credits, or refunds.

The Valparaiso Impact Fee Review Board shall provide a copy of its decision to the City and the fee payer involved in the appeal within five (5) days after making its decision, and shall make written findings of fact to support its decision.

An appeal under this Section must be filed not later than thirty (30) days after the issuance of the Building Permit. The appeal shall be initiated with the filing of a Petition for Review with the Valparaiso Clerk-Treasurer's Office together with a filing fee in the amount of One Hundred Dollars (\$100.00). The filing fee shall be refunded in full if (1) the Petition for Review is granted and the impact fee is eliminated, reduced or adjusted by the Valparaiso Impact Fee Review Board, by independent action of the City, or by a court having jurisdiction; and (2) the reviewing body determines that the amount of the fees, reductions, or credits were arbitrary or capricious.

The Petition for Review shall be in a form calculated to inform the Valparaiso Impact Fee Review Board of the nature of complaint, the parties to the action, and relief requested. In addition, the petition shall describe the new development on which the impact fee has been assessed, all facts related to the assessment of the impact fee, and the reasons the petitioner believes that the amount of the impact fee assessed is erroneous or is greater than the amount allowed by the fee limitation set forth in the enabling statute.

The City shall not deny the issuance of a Building Permit on the basis that the impact fee has not been paid, or condition issuance of the permit on the payment of the impact fee. If the impact fee totals One Thousand Dollars (\$1,000.00) or less, the City may require the fee payer to pay the impact fee or initiate an appeal under this section before the Building Permit is issued.

10. Establishment of Valparaiso Impact Fee Review Board. The City Council hereby establishes an Impact Fee Review Board (Board), which shall consist of three (3) citizen members appointed by the Mayor and who shall qualify as follows:

One (1) member shall be a real estate broker licensed in Indiana;
One (1) member shall be an engineer licensed in Indiana;
One (1) member shall be a certified public accountant.

A Board member shall not be a member of the Valparaiso Advisory Plan Commission.

- a. The term of office of the members of the Board shall commence from the date of their appointment for a period of **five (5) years** and until the member is reappointed or a new citizen member is appointed. Members may be replaced at any time by the Mayor.
 - b. In the event any person appointed as a Board member shall fail to qualify as provided within ten (10) days after the mailing to him/her of notice of his/her appointment, or if any member after qualifying shall die, resign, vacate office, or in the event a member is unable to hear a petition due to a conflict of interest, the Mayor shall fill such vacancy with a new or temporary (in the event of a conflict of interest) member meeting the qualifications of the member being replaced. A new member shall serve for the period necessary to dispose of the petition giving rise to the conflict.
 - c. The Board shall be governed by Indiana Code 36-7-4-1338(c) and all other applicable provisions of the Impact Fee Statute.
11. Affordable Housing. As provided under Indiana Code § 36-7-4-1326, an impact fee ordinance may provide for a reduction in an impact fee for housing development that provides sale or rental housing, or both, at a price that is affordable to an individual or a family earning less than eighty percent (80%) of the median income for the county in which the housing development is located. If the housing development comprises more than one (1) residential unit, the impact fee reduction shall apply only to the residential units that are affordable to an individual or a family earning less than eighty percent (80%) of the median income of the county. It is the intent of the City Council to provide for a reduction of an impact fee to a qualifying project based on the following:
 - a. The reduction for each qualifying unit shall not exceed **50%** of the impact fee under Section 4.
 - b. The Impact Fee Review Board is designated as the body to consider and approve any requests for a reduction under Section 11.
 - c. The Impact Fee Review Board shall enter into an agreement with the petitioner consistent with Indiana Code § 36-7-4-1326(b)(2).
 - d. In evaluating any request under Section 11, the Impact Fee Review Board shall consider the type, quality and number of housing units being proposed.
 - e. The Impact Fee Review Board is empowered to establish any rule or reasonable process not inconsistent with Indiana law.
12. Establishment of Park and Recreation Impact Fee Fund. There is hereby established the Park and Recreation Impact Fee Fund (Fund) of the City. This Fund shall be a non-reverting fund and shall receive any and all sums collected pursuant

to this Ordinance to be utilized in connection with the purposes set forth herein. Said Fund shall consist initially of one account based upon the current existence of one Impact Zone. In the event, and only in the event, that an additional Impact Zone is created hereafter, a separate account shall be maintained for each separate Impact Zone established within the City. Interest earned on the Fund or on any account with the Fund, shall be deposited and maintained within the Fund or the separate account. The Valparaiso Clerk-Treasurer shall maintain records of the status of the Fund or any account which may be established therein, and shall make an annual report of said Fund and accounts which shall be available to the public in general and fee payers, upon request, in particular.

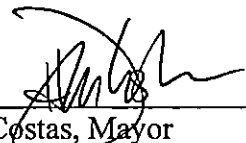
Pursuant to Indiana Code 36-7-4-1332(e), the Clerk-Treasurer is designated as the City official responsible for acting on refund requests. In order to facilitate refunds when they may be due, the Clerk-Treasurer is directed to identify the purpose of any impact fee paid in order that a refund, if any, may be paid from the Fund or the account into which the fee was originally deposited.

13. Use of Impact Fees Collected Pursuant to this Ordinance. Any and all fees collected pursuant to the provisions of this Ordinance may be utilized for the following purposes only by the City, acting by and through its Board of Parks and Recreation, which for the purposes of this Ordinance is identified as the infrastructure agency contemplated by Indiana Code 36-7-4-1317:
 - a. Providing funds to be utilized by the City for the purpose of paying the capital costs of new park and recreational infrastructure that is needed to serve the new development within the corporate limits of the City as well as the expanded area of authority granted pursuant to Indiana Code 36-10-4-10 and that is identified in the Plan;
 - b. An amount not to exceed Five Percent (5%) of the annual collections of the fee to be utilized for expenses incurred by the City for the consulting services used to establish this Ordinance;
 - c. To pay a refund due pursuant to the terms of this Ordinance;
 - d. To pay the debt service cost of an obligation issued to provide new park and recreational infrastructure described in sub-paragraph (a) above.
 - e. Any other lawful purpose.
14. Compliance with Indiana law. The Valparaiso City Council specifically acknowledges the existence of a law adopted by the General Assembly of the State of Indiana which regulated the imposition of impact fee ordinances by municipal corporations within the State of Indiana. It is the intent of the City to comply with such legislation, and this Ordinance shall be construed in all respects to be

consistent with the Act. The substantive and procedural requirements of Indiana Code 36-7-4-1300 et. seq. shall control in the event of conflicts.

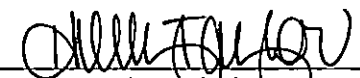
15. Amendment and Review. The impact fee provided for herein is based upon data which, in large part, is subject to inflation and other economic and market forces over which the City has no control. **The City Council, may not less than once each year, cause a review to be made by City staff or consultants as may be required, to determine the continuing validity of the impact fee, the Impact Fee Zone, and the Zone Improvement Plan.** The City Council shall consider and adopt such amendments as are necessary to cause a substantive compliance with all constitutional and statutory requirements. To the extent required by the facts and circumstances, this process shall include the steps necessary to update the Zone Improvement Plan and the Comprehensive Plan.
16. Effective Date. This Ordinance shall be in full force and effect **six (6) months** after its adoption by the City Council in accordance with Indiana Code 36-7-4-1340.
17. Construction of Clause Headings. The clause headings appearing herein have been provided for convenience and reference and do not purport and shall not be deemed to define, limit or extend the scope or intent of the clause to which they appertain.
18. Repeal of Conflicting Ordinances. The provisions of all other City ordinances in conflict with the provisions hereof, if any, are of no further force or effect and are hereby repealed.
19. Severability. If any part of this Ordinance shall be held as invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remainder of this Ordinance.

PASSED AND ADOPTED by the Common Council of the City of Valparaiso, Porter County, Indiana, by a 6-1 vote of all members present and voting, this 14th day of July, 2025.



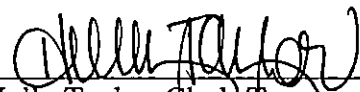
Jon Costas, Mayor

ATTEST:



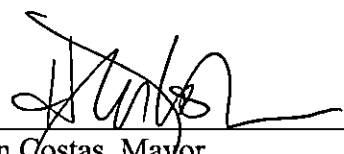
Holly Taylor, Clerk-Treasurer

Presented by me to the Mayor of City of Valparaiso, Indiana this 14th day of July 2025.



Holly Taylor, Clerk-Treasurer

This Ordinance approved and signed by me this 14th day of July, 2025 at 7:10 o'clock PM.



Jon Costas, Mayor

EXHIBIT A

**A ZONE IMPROVEMENT PLAN
FOR PARKS AND RECREATION FACILITIES**

By: V3 Companies Ltd.

A Zone Improvement Plan for Parks & Recreation Facilities
City of Valparaiso Parks & Recreation Department

The proposed:

City of Valparaiso Recreation Zone Improvement Plan 2025-2034

For:

City Parks & Recreation Facilities

Prepared for:

City of Valparaiso Park Board
City of Valparaiso Plan Commission
City of Valparaiso City Council

Valparaiso, Indiana

Prepared by:

V3 Companies, Ltd.

Landscape Architects | Planners | Placemakers
Mishawaka, Indiana

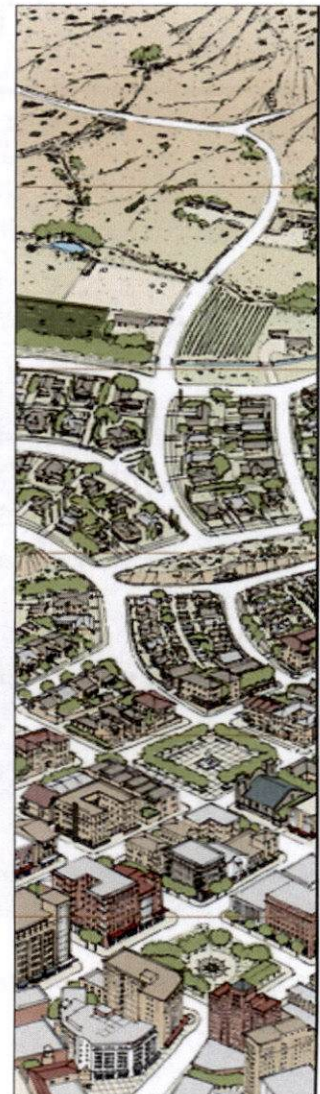
With Review by:

Max Rehlander, PE

City Engineer, City of Valparaiso



May 2025



The proposed:

City of Valparaiso Recreation Zone Improvement Plan 2025-2034

This report was prepared under contract for the
Department of Parks and Recreation, City of Valparaiso by:

Charles F. Lehman, ASLA, PLA, FRSA
V3 Companies, Ltd.
510 Lincolnway East, Suite C
Mishawaka, Indiana 46544



With Review by:
Max Rehlander, PE, Reviewing Engineer, City of Valparaiso

Completed May 2025

The information, analysis, ideas, designs and concepts contained herein are the exclusive intellectual property of V3 Companies, Ltd. Except as it is used by the Valparaiso Parks and Recreation Department / Board in direct relation to the study's implementation, no part of this publication may be reproduced or used in any way without expressed written permission by V3 Companies, Ltd. All rights reserved.

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Valparaiso Recreation Zone Improvement Plan Study

May 2025

In 1991, the Indiana General Assembly passed an impact fee bill that created an alternative funding mechanism for infrastructure improvements in fast growing areas. The essence of the legislation was to allow local governments the option of passing onto new residents the cost of building the new infrastructure demanded by those same new residents.



This Infrastructure Improvement Plan for Parks and Recreation Facilities (Recreation Impact Fee Study) for the City of Valparaiso is our fourth update of this impact fee. Our last study was completed in 2020. This update started several months ago, following the process as outlined by the 1991 Indiana Code. A Recreation Impact Fee Advisory Committee was established and worked with the Consultant in updating the current recreation component inventory along with the related standards. This update evaluated the recreation impact zone established in the last update. Population projections were arrived at by analyzing existing developments with capacity as well as new development parcels of the planning area, related residential building permits were forecasted, both current and future recreation component deficiencies were calculated, and costs for these infrastructure deficiency improvements were established for both current (2025) and future (2034) needs. The impact fee for the impact fee zones were determined by dividing the estimated costs of the 10-year deficiencies by the number of projected residential building permits of each impact zone during that same period.

You will recall that Recreation Impact Fees are collected prior to the issuance of each residential building permit, and the first collection will occur six (6) months after the final approval by the City Council of the Impact Fee ordinance. The fees are then placed in an interest bearing account, and related expenses for improvements are then paid from that account. Since impact fees cannot be used to fund current deficiencies, those improvements will need to come from other resources of the City. Recreation Impact Fees can only be used for the costs of the projected 10-year deficiencies determined by future populations.

An impact fee may not be collected for more than five years without a review and update of the Infrastructure Plan and adoption of the fee by City Council. Attached is a new Infrastructure Improvement Plan. The Parks and Recreation Staff prepared the plan with assistance from *V3 Companies, Ltd.* After preparation, the plan was submitted to **Max Rehlander, P.E.**, (Reviewing Engineer) for final review and approval. The plan establishes new park and recreation standards for Valparaiso and recommends a one-zone structure and Recreation Impact Fees that will be necessary in order to achieve the City of Valparaiso's Park and Recreation standards.

After careful analysis, the Valparaiso Park Infrastructure Advisory Committee and the Park Administrative Staff feels that the recommended Recreation Impact Fee of **\$2,687.** is a responsible fee for the recommended standards. The Valparaiso Park Infrastructure Advisory Committee recommends acceptance of the fee by the Valparaiso Parks and Recreation Board before being placed before the Valparaiso Planning Commission and City Council for final adoption.

Adoption of these parks and recreation standards will ensure the continued delivery of quality parks and Recreation services for all of the Citizens of Valparaiso.

Sincerely,

Kevin Nuppnau, Director
Valparaiso Parks and Recreation

Acknowledgements

City of Valparaiso Park Infrastructure Advisory Committee

Committee Members:

- Matt Evans, *Real Estate Agent / Broker*
- Diana Reed, *City Council Member*
- Dan Steiner, *Developer / Builder*
- Jamie Sulcer, *Valparaiso Chamber Board, Chicago Title Indiana*
- Tim Warner, *Park Board Member and Plan Commission Member*

Staff and Consultant Members

- Kevin Nuppnau, *Park Director (City of Valparaiso)*
- Tracy Betustak, *Assistant to the Park Director*
- Tristan Leonhard, *Assistant Park Director (Valparaiso Parks)*
- Bob Thompson, *Director of Planning and Transit (City of Valparaiso)*
- Max Rehlander, PE, *Director of Engineering (City of Valparaiso)*
- Chuck Lehman, *V3 Companies, Ltd. (Consultant)*

Mayor

- Jon Costas

City Administrator

- Bill Oeding

Clerk Treasurer

- Holly Taylor

City-Common Council

- Diana Reed, *District 1*
- Robert Cotton, *District 2*
- Barbara Domer, *District 3*
- Jack Pupillo, *District 4*
- Peter Anderson, *District 5*
- Ellen Kapitan, *At Large, President*
- Emilie Hunt, *At Large, Vice President*
- Jon Costas, *Mayor*

Park Board

- Tim Warner, *President*
- Mark Hardwick, *Vice President*
- Kevin Cornett
- Kay Magnetti
- Martin Sonnenberg
- Don Clark
- Kevin Nuppnau, *Park Director*

Plan Commission

- Matt Evans, *President*
- Tim Warner, *Vice President*
- Clay Patton
- Harris Peterson
- Vic Ritter
- Sarah Litke
- Diane Worstell
- Max Rehlander
- Ellen Kapitan
- Debbie Cook, *Secretary*
- Bob Thompson, *Executive Secretary*
- Mark Worthley, *Attorney*

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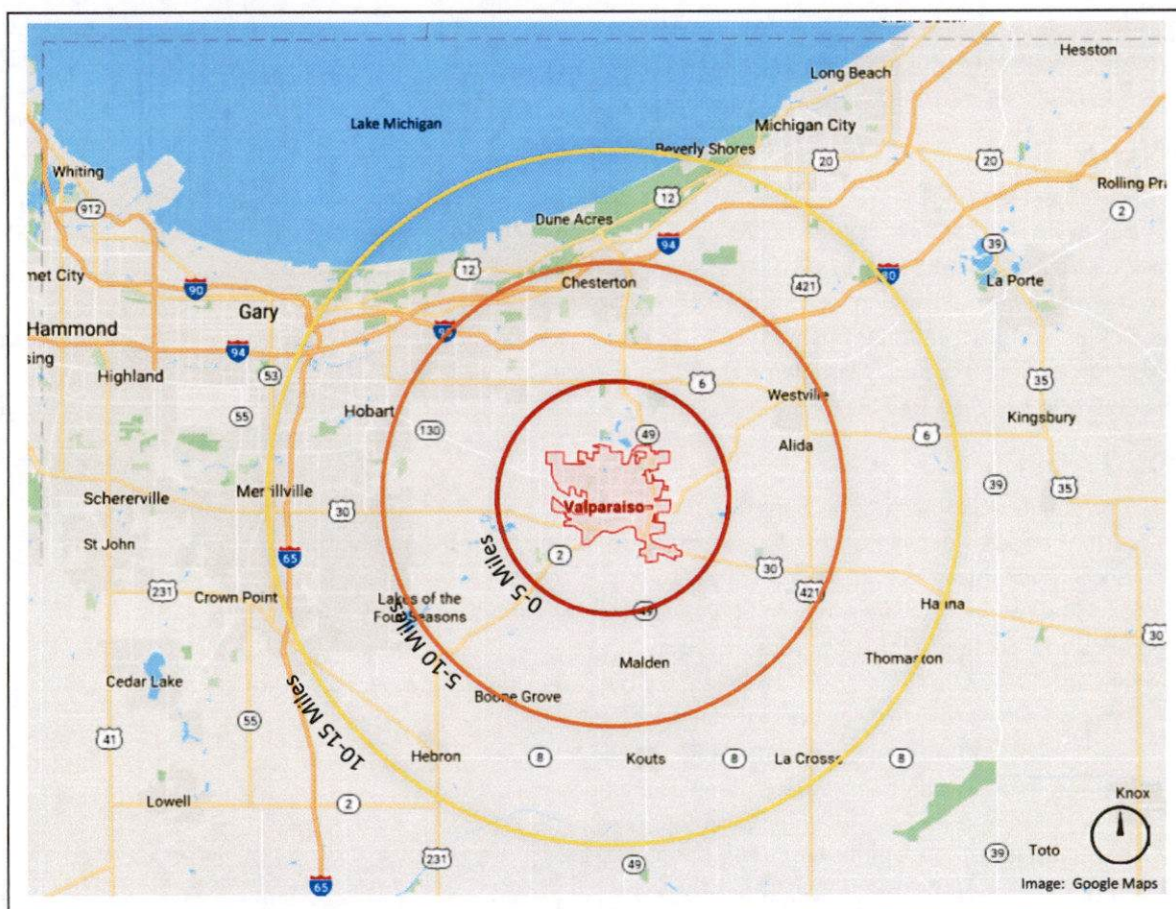
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Executive Summary

Background

The residential growth of the City of Valparaiso and its surrounding area has, over the past decades, experienced significant growth in residential development. As a result, the public infrastructure systems (roads, drainage, water/sanitary utilities and parks) are, or will become, strained to keep pace with the demands placed on them.

In anticipation of these demands, the City of Valparaiso is in the process of implementing and updating one of these public infrastructure systems by way of a Recreation Impact Fee Ordinance. The City's *ValpoNEXT City Wide Vision Plan*, *Envision 2030 Comprehensive Plan*, the *Parks and Recreation Master Plan Update 2021*, and the *Pathways and Greenways Plan Update 2017* have clearly indicated that the demand for recreational facilities will intensify because of the demographics of the growing population base. It is also recognized that a quality system of parks, green spaces and pathways/trails adds to the economic value and quality of life of the entire community.

The demands placed on the Park System by rapid growth have, and will, outpace the City's financial ability to provide the new and expanded facilities identified in the Parks and Recreation Master Plan. The current revenues are devoted almost entirely to maintaining and operating existing park facilities and programs. New sources of capital improvement revenue are needed. The Recreation Impact Fee Ordinance will continue to benefit the City and community in the future by keeping pace with the population growth while maintaining the level of adopted recreation standards.

The Plan does acknowledge that the 2020 Census data will provide the basis for the data on population and demographics for the City. The City has provided the Consultant with updated population estimates that were used as part of this study analysis.

History of Recreation Impact Fees

In 1991, the Indiana General Assembly passed an impact fee bill that created an alternative funding mechanism for infrastructure improvements in fast growing areas.

The essence of the legislation was to allow local governments the option of passing onto new residents the costs of building the new infrastructure expected by those same residents.

Impact Fees Facts

Need for and Application of Impact Fees

- Best applied to Fast Growing Communities (or projected)
- Considered as an "Entrance Fee" for residents to build and live in the Community
- Funds are applied directly to the infrastructure needs caused by the growth

Different Types of Impact Fees

- Recreation, Roads, Water/Sanitary Utilities, and Drainage

Impact Fee Studies

- Cover 10-year projection period
- Must be updated, at a minimum, every five years
- Also used to define development standards

Valparaiso Recreation Zone Improvement Plan Study

Benefits of Recreation Impact Fees

- Future residents pay for the increased demand on infrastructure services (defined as Community Level of Service)
- Current residents do not bear the burden of infrastructure expansion due to population growth
- Maintains quality of life as community grows

Development Impact Fees

Development Impact Fees, as described by this Zone Improvement Plan (herein Plan), will shift part of the cost of new and expanded park facilities from the community at large to the new developments that are generating the need for those new and expanded facilities. ***Impact fees, however, cannot be used to finance the current needs of improvements required to raise the Current Level of Service to the Community Level of Service, hereafter referred to as "deficiencies."***



Impact fee logic has long been debated, discussed and endorsed by those who are involved in public finance. In 1991, the Indiana General Assembly enacted legislation [Indiana Code (IC) 36-7-4-1300] (see **Appendix A**) that enables localities to impose Development Impact Fees for certain types of infrastructure improvements, including park and recreational facilities. Among other things required of the locality, the legislation stipulates that:

- An Impact Fee Advisory Committee be appointed
- An Impact Fee Zone be established
- A Zone Improvement Plan be prepared
- An Impact Fee be determined and
- An Impact Fee Review Board be appointed

Park Infrastructure (Impact Fee) Advisory Committee

The Mayor of Valparaiso appointed a Recreation Impact Fee Advisory Committee in spring of 2025. The Committee consisted of members of the Park Board, Real Estate, Home Builders, and Developer representatives. City staff members of the Planning and Engineering Departments were included in addition to others appointed to fulfill statutory requirements. The Committee, listed on the acknowledgment page, met on several occasions to research and review data, to establish standards for park facilities, and to formulate the plan and strategies as described herein.

Although the City Council has jurisdiction only within the Valparaiso City limits, the Committee concluded early in its deliberations that the Study Area of this Plan should include all of the Valparaiso Planning Area Boundary (the same area as encompassed with its Comprehensive Plan) for the following reasons:

- It is reasonable to expect that some properties adjacent to the current corporate boundaries will become part of the City of Valparaiso in the time frame of this study
- The City is continuing to grow into the planning area through voluntary annexation, and
- The City's entire land use planning area is within the future service area of the City

Valparaiso Recreation Zone Improvement Plan Study

Impact Zone

In the update study of 2020, a one impact zone was part of the study and ordinance. Through the course of this study (2025) it was determined by the Advisory Committee that a single (one) Impact Zone should continue in best serving the City, residents and the development community.

Within the Study Area, the Advisory Committee recommended the establishment of a single (one) Impact Zone to coincide with the corporate and Comprehensive Planning boundary of the City as it continues to expand in the future through annexations. Thus, the Impact Zone is expected to expand through annexation until it encompasses the entire Planning Jurisdiction and future areas of annexation in the Township(s) within the County. More particular, the Impact Zone boundaries for the City of Valparaiso are co-terminus with the existing corporate boundaries of the City, as such boundaries may be extended from time to time through annexation, and over which boundaries the City exercises planning and zoning jurisdiction.

Figure 1 is a map that shows the Study Area, which consists of Valparaiso Planning Jurisdiction area and areas that may be annexed in the next five years which constitute the boundary of the Impact Fee Zone. Also shown are the current corporate limits.

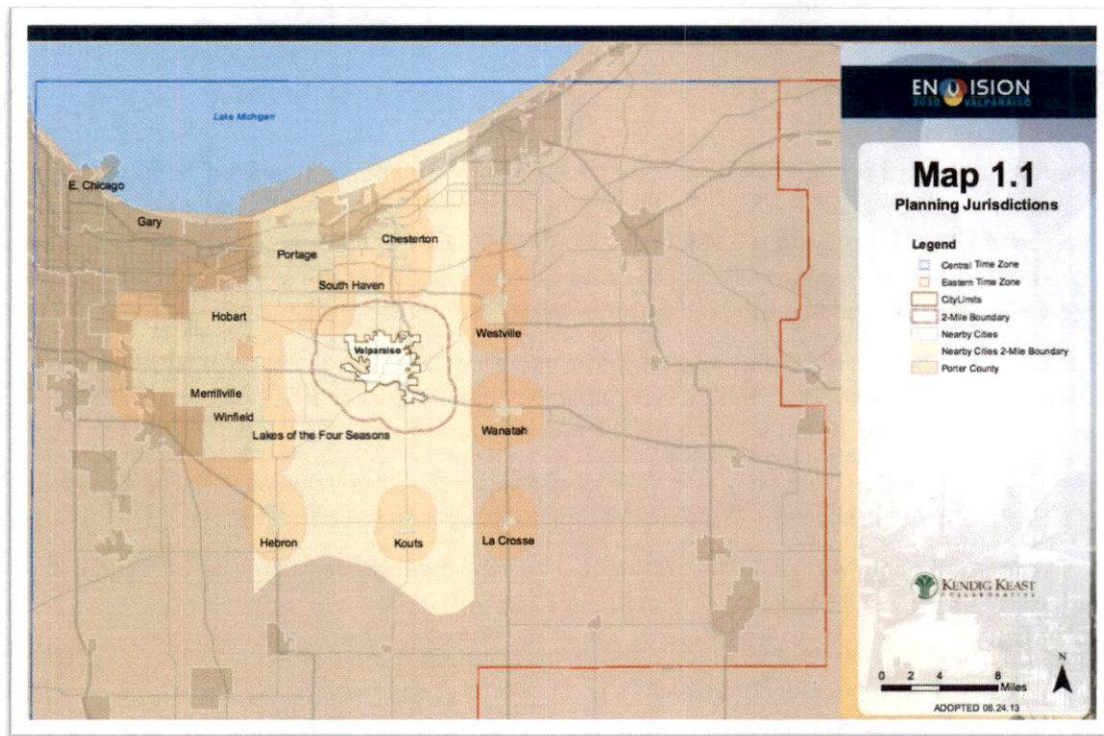


Figure 1 – Illustration of Planning Jurisdictions (source: City of Valparaiso – Envision 2030)

Zone Improvement Plan

The Zone Improvement Plan is described by this document and examines the existing park facilities, and determines the costs to (A) overcome existing deficiencies and (B) to meet future needs according to Community Level of Service standards.

Valparaiso Recreation Zone Improvement Plan Study

Impact Fee Review Board

As required by Indiana Code 36-7-4-1338, and before the Impact Fee is implemented, the City will establish an Impact Fee Review Board, consisting of Valparaiso citizens. The law requires that the Impact Fee Review Board include one real estate broker and one professional engineer, both licensed in Indiana, and one certified public accountant.

Other Planning Efforts Acknowledged in this Plan

As stated above, the City had previously adopted and updated its "Comprehensive Plan and Parks and Recreation Master Plan" along with the "Valparaiso Pathways and Greenways Master Plan".

This Recreational Impact Fee study acknowledges the City's Comprehensive Plan, Parks and Recreation Master Plan, and the Pathways and Greenways Master Plan as constituting the vision for the City and its park system. The Impact Fee recommended in this Plan is a financial strategy that will help achieve that vision.

Conclusions

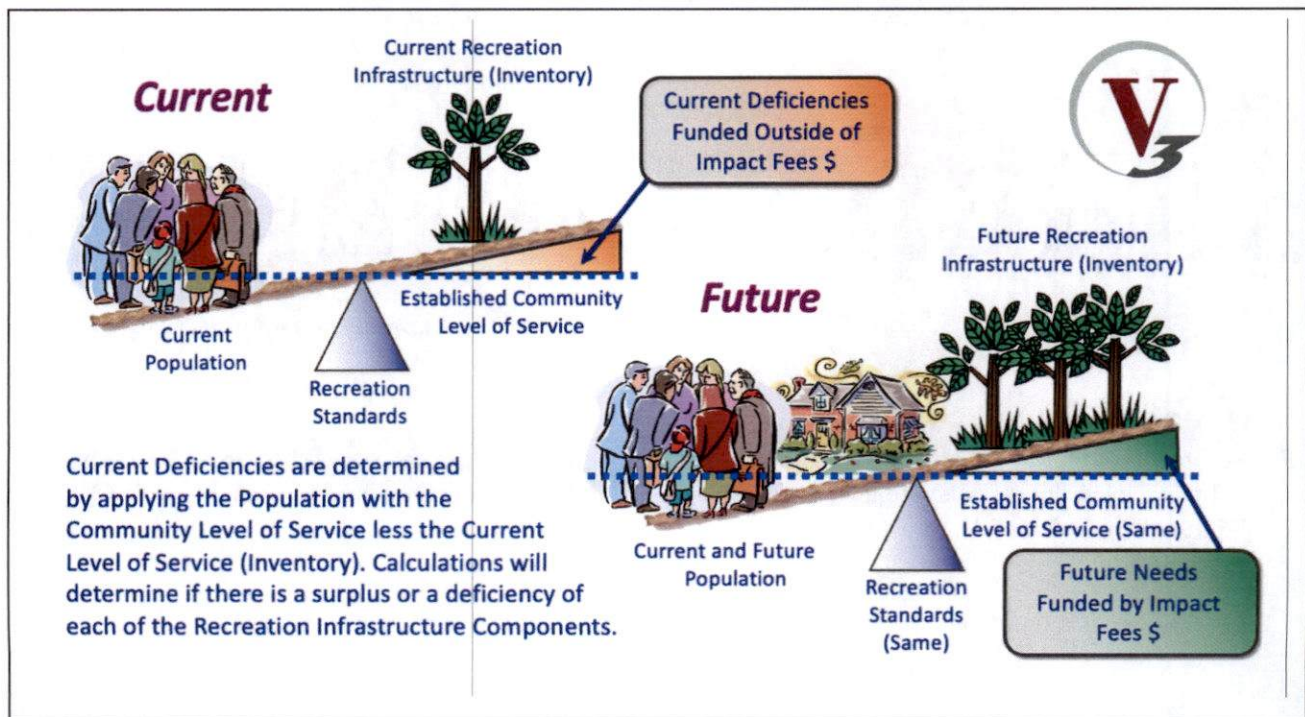
1. The Recreation Impact Fee Advisory Committee recommends to the City of Valparaiso that a new Recreation Impact Fee (RIF) Ordinance be adopted instituting a new Recreation Impact Fee of **\$2,687**. It is also recommended that an annual inflation rate be factored into the impact fee amount.
2. Following the State Code [IC 36-7-4-1340(a)], RIF collection will start six months after approval of the ordinance. The funds collected will be kept in a "Recreation Impact Fee" line item of the City's Budget.
3. The Recreation Impact Fee Advisory Committee did recommend an annual adjustment (fixed percentage of 5.0%) factored into the impact fee amount. The Advisory Committee also recommended the continuation of applying the Valparaiso Housing Equivalent adjustment. The Advisory Committee noted both of these Recreation Impact Fee adjustments as part of the study but deferred a decision in applying these adjustments to the Plan Commission and/or the City Council.
4. The City of Valparaiso should establish criteria, as policy, for the acceptance of land donations for park use and/or open space. Also, the City of Valparaiso, through its Parks Department, will address, annually, the distribution priorities of the RIF revenues.
5. The City's Park and Recreation Master Plan Update, as well as the Valparaiso Pathways and Greenways Master Plan, should reflect the standards and goals established as part of this study.
6. Collection of the RIF will occur when residential building permits are pulled. As an option, payments can be established using an installment plan as per IC 36-7-4-1324.
7. Reporting of RIF's transactions will be done annually noting recreation impact fees collected and the disbursements for recreation infrastructure components used as part of the impact fee calculations used during the RIF ordinance period.
8. A new Recreation Impact Fee update study will be considered annually but the update study should begin at the end the fourth year of the Recreation Impact Fee ordinance allowing time for there to be a smooth transition between the retiring ordinance and the newly adopted ordinance.

Recreation Impact Fee Study Process

The process of defining a Recreation Impact Fee for a community involves a series of steps. Those steps include the following:

1. Establish the Park Impact Fee Advisory Committee
2. Define the Impact Zone
3. Collect current census populations and trends
4. Inventory the current recreation infrastructure for land and facilities (Current Level of Service)
5. Establish Community Level of Service for recreation land and facilities
6. Analyze housing building permits and trends (both inside City limits and within the planning area)
7. Analyze current deficiencies and 10-year infrastructure needs based on Community Level of Service and projected population forecasts
8. Determine costs for meeting current deficiencies and future needs based on Community Level of Service
9. **Recreation Impact Fees (RIF) = Future Recreation Infrastructure Need Costs / Projected 10-year Residential Building Permits**
(As per IC 36-7-4-1321 which states that the Impact Fee = Impact Costs – Non-Local Revenues – Impact Deductions / 10-Year Forecast Building Permits)
10. Prepare a Zone Improvement Plan
11. Recommendations to the Park Board and the Plan Commission
12. Ordinance for City Council's Review and Adoption

Figure 2 – Community Level of Service Illustration



Population and Residential Development Trends

The City of Valparaiso and the surrounding planning jurisdiction area have experienced a significant population growth in recent years since the housing downturn in the last decade. The current growth rate of residential development within the City of Valparaiso (as well as most of Indiana) was slowed and impacted by the 2007-2009 economic conditions. Since then the City has continued to grow almost back to its pace prior to the downturn. It is still anticipated that residential development will continue over the next 10 years. This study will look at various sources to determine the new residential growth rate over the next ten years. Keep in mind that these projections will be reviewed and updated when this Zone Improvement Plan is updated in the next five years per IC 36-7-4-1340(b) along with any 2020 Census updates.

During the course of this study the Consultant worked closely with the City Planning Department to review upcoming residential developments in both Valparaiso Planning Jurisdiction as well as existing developments where growth remains.

Trends in Residential Building Permits History

Various population projection resources were reviewed including that of the Building Department and U.S. Census, past twenty-year trends in new residential building permits, as well as another population growth model discussed below. **Figure 3** (below) illustrates Valparaiso's Growth History in residential building permits per year between the years 1999 to 2024. The last twenty-five-year average was 160 residential building permits per year. Applying the 2.20 persons per household (2020-2024 Census), this annual average of 160 residential building permits would equal an average of 352 persons per year.

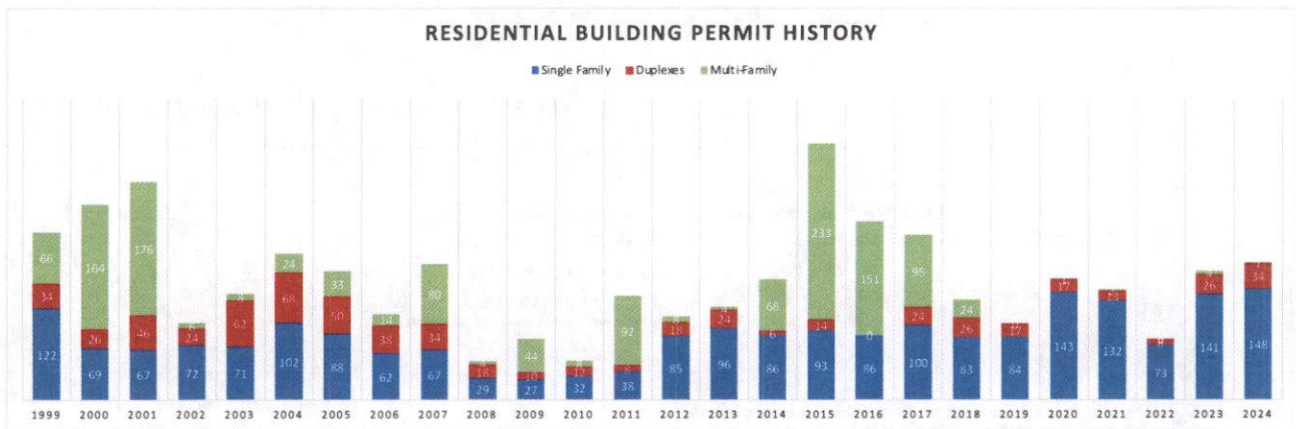


Figure 3 – Valparaiso Residential Growth History

Residential Growth Strategies

Future Growth of the City will follow the land use patterns and zoning densities as per the City's Comprehensive Plan. The following figures illustrate the proposed Development Attractors and Impediments. Below is **Figure 4** 2030 Future City Growth Plan for Valparaiso.

Valparaiso Recreation Zone Improvement Plan Study

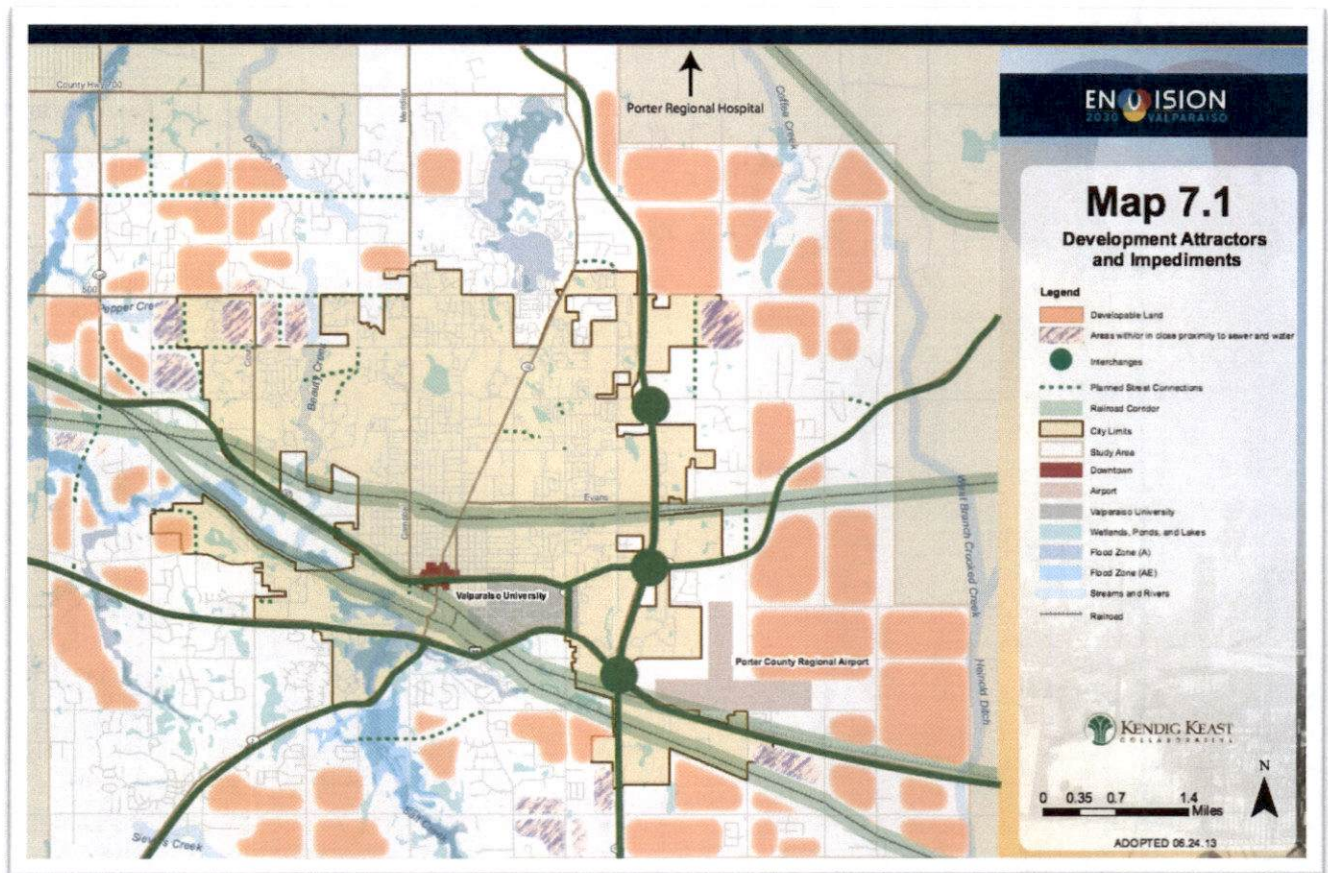


Figure 4 – City of Valparaiso 2030 Future City Growth Plan (source: City of Valparaiso)



The City of Valparaiso's Zoning Plan was used as a resource to evaluate growth in, and adjacent to, the city limits. The map shown in **Figure 5** (below) defines the planning area and the potential annexation areas adjacent to the City that form the basis for the Impact Zone related to this study.

Valparaiso Recreation Zone Improvement Plan Study

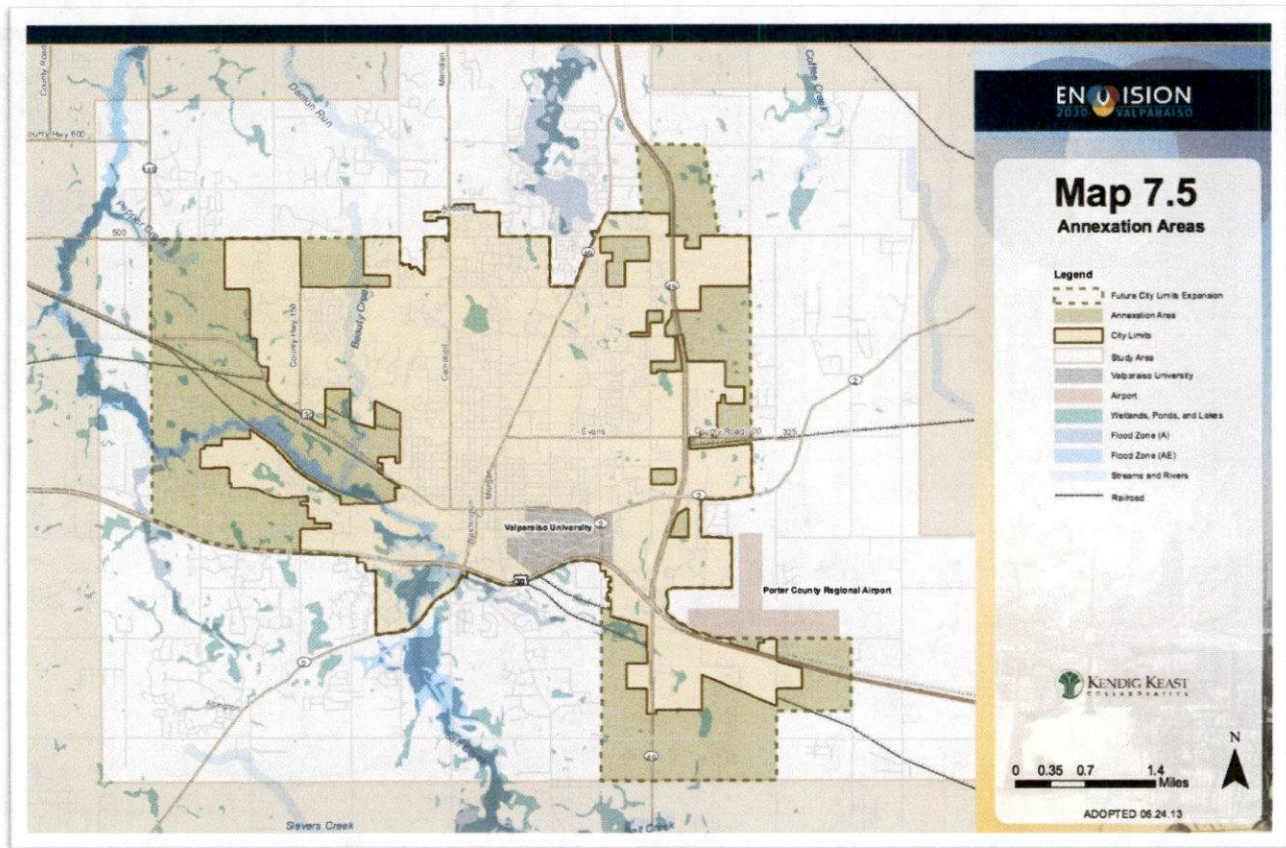


Figure 5 – City of Valparaiso Annexation Areas Plan (source: City of Valparaiso)

Parcel Growth by Development Population Projections

The Growth Model adopted by the Advisory Committee was termed Parcel Growth by Development Model. This model is based on the following:

- Acknowledgment of existing developments and growth projections within the current corporate limits
- Identification of land parcels within the current corporate limits of the City whose projected land use is residential development
- The City's own growth strategies are factored into the growth model
- Growth will occur with stimulation of other developments and infrastructure

The analysis examined residential development capacities based on the actual densities of the planned development or the densities permitted in the City's Zoning Ordinance. It is noted that the growth analysis scenarios used do not reflect the intentions of the existing landowners or the intention of the City regarding annexation.

The Consultant worked with the City and created an inventory of development parcels within the Comprehensive Plan's Planning Boundaries; more particularly within the current Corporate Limits. Following the defined Future Land Use Plan, of the Comprehensive Plan, each residential development parcel had a development density (housing units per acre) applied to the parcel to determine what "build out" potential each parcel could carry. Besides the un-development parcels, existing developments that have not been completely built out were also inventoried for this growth analysis.

Valparaiso Recreation Zone Improvement Plan Study

The Analysis process of this growth model involved the Consultant and City's planning staff going through each of the un-developed parcels, plus the existing developments and subdivisions, to determine how much could be built out (by percentage) over the next ten years. By applying a different percentage to each parcel different scenarios of growth were generated.

For planning purposes the Consultant, Planning Staff and Advisory Committee analyzed the potential future populations of the City based on the Future Land Use Map and the known housing developments in and around the City. Land tract parcels were drawn on an aerial map (**Figure 6**) of the City and study area.

Figure 6 (below) illustrates the planning area and the residential growth potential for the City. This area covers the Impact Fee Zone of only the Planning Jurisdictional Limits of the City.

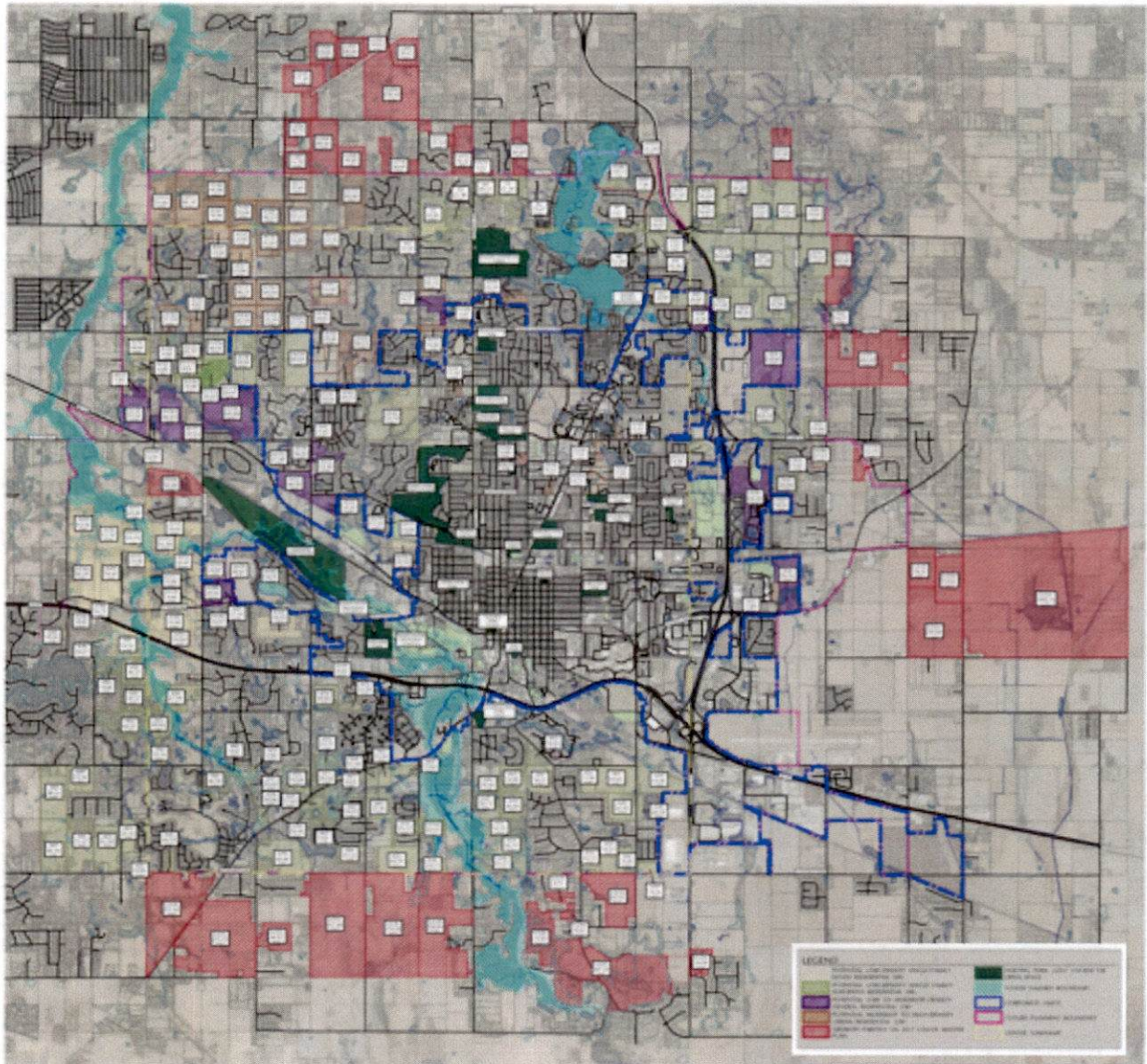


Figure 6 – Valparaiso Residential Growth Potential

Source: City of Valparaiso development resources and interactions with City Staff and Consultant.
(Larger version of the above map available at the City's Planning Department.)

Valparaiso Recreation Zone Improvement Plan Study

Population Growth Potential of Planning Area

The Consultant collaborated with the City Planning Department to evaluate potential residential growth within the City's corporate limits, focusing on both undeveloped and planned-zoned parcels. Using current zoning and allowable residential densities, buildout unit estimates were calculated for each parcel. A 10-year development forecast was then applied, estimating the percentage of each parcel likely to be developed during that period.

A similar analysis was conducted for existing residential developments with remaining growth potential. By combining projections from both undeveloped parcels and partially built developments, a comprehensive 10-year residential growth and population forecast was established.

Potential Residential Growth Summary Forecast

From the analysis and work sessions with the Planning Staff of the City the following is the projection of residential growth over the next 10 years. Also, it should be noted that the assumed population at the end of 2024 (34,782 persons) was factored by the projected Census estimate and agreed to population by the Planning Staff. The findings indicate that the City will grow by 8,580 by the year 2034 for a total population of 43,362.

Table 1 below highlights this summary information.

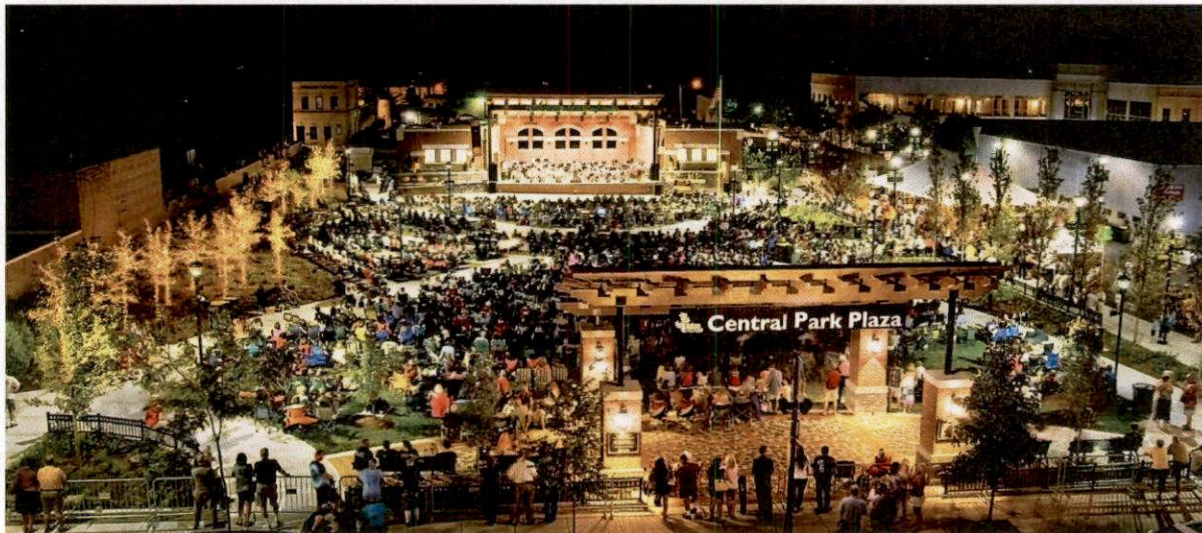
City of Valparaiso – Potential Residential Growth

14-Mar-25

Compiled by: V3 Companies, Ltd. including information provided by the City of Valparaiso

Potential Residential Growth Summary	Potential New Residential Units	Potential Residential Population	Percentage of Development over next 10 Yrs.	Potential 10 Yr. Forecast of Residential Units	Potential 10 Yr. Forecast of Population (2034)
Pot. Residential Build Out (undeveloped parcels)	34,697	76,333	9.28%	3,221	7,086
Existing Residential Developments	989	2,184	68.68%	679	1,494
Total Estimated Residential Growth	35,686	78,517	10.93%	3,900	8,580
Estimated 2024 Population of Valparaiso:		34,782			34,782
Buildout TOTALS:		113,299		Projected 2034 TOTALS:	43,362

Table 1 – Potential Residential Growth Summary



Expectations of Population Growth / Residential Building Permit Projections

From the previous analysis the population growth forecast over the next 10 years is tabulated in the following tables and includes projected new residential building permits applying the 2.20 persons per household established in 2020-2024. The following **Table 2** illustrates the historical population growth over the previous decades and forecasts of population growth over the next 10-year period.

City of Valparaiso

Valparaiso Current and Projected Population

Persons per Household (est. 2020-24)= **2.20**

	2000	2010	2020	2024	2025	2026	2027
Total City of Valparaiso	27,428	31,733	34,296	34,782	35,199	35,692	36,263
Annual Growth Rate (Est.)					1.20%	1.40%	1.60%
Households (at 2.20 / house)		14,424	15,589	15,810	16,000	16,224	16,483
Total New Households					190	224	260
Growth Per Year (Persons)					452	493	571

	2028	2029	2030	2031	2032	2033	2034
Total City of Valparaiso	36,916	37,654	38,502	39,464	40,569	41,827	43,362
Annual Growth Rate (Est.)	1.80%	2.00%	2.25%	2.50%	2.80%	3.10%	3.67%
Households (at 2.20 / house)	16,780	17,116	17,501	17,938	18,440	19,012	19,710
Total New Households	297	336	385	438	502	572	698
Growth Per Year (Persons)	653	738	847	963	1,105	1,258	1,535

Year	New Building Permits	New Pop.
2025	190	417
2026	224	493
2027	260	571
2028	297	653
2029	336	738
2030	385	847
2031	438	963
2032	502	1,105
2033	572	1,258
2034	698	1,535
Total:	3,900	8,580
Average:	390	858

10 Year Average Annual Growth: **2.23%**

Table 2 – Current and Projected Population and Building Permit Growth

The average annual growth rate percentage projected over the next 10-years represents 2.23%. This annual growth rate closely matches the growth strategies in the previous section of this study. The overall growth projection is 3,900 residential units (8,580 persons). This growth assumes that other development infrastructure components (public utilities, roads, drainage, etc.) will be implemented in advance, or in conjunction with, the residential developments. It should be noted that with substantial growth in certain areas the projected growth could accelerate. Therefore, the growth projections and forecasts should be monitored on an annual basis.



Valparaiso Recreation Zone Improvement Plan Study

Following is **Figure 7** that illustrates the historical growth of the City and the projected growth over the coming ten years.

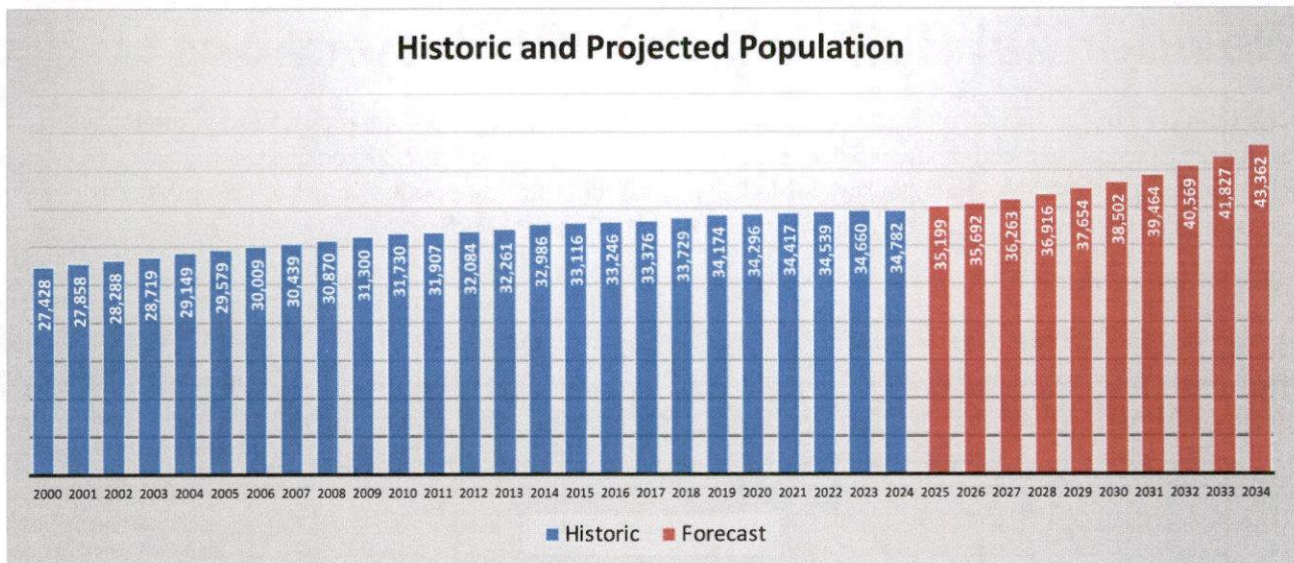


Figure 7 – Historic and Projected Population of the City of Valparaiso

Existing Park Land Facilities

Park Sites and Acreage Needed

Valparaiso's Five Year Park Master Plan Update categorized parks as block, neighborhood, community or special parks, depending on the size of the park and the population that the park is intended to serve. The following definitions are consistent with those found in the current Park and Recreation Master Plan Update.

Definitions:

- **Neighborhood Park** – A small park located within residential neighborhood areas that serves concentrated or limited population. Typical size is less than 5 acres of land.
- **Community Park** – An area that provides recreation opportunities within walking distance of residents. Typical size is between 5 and 50 acres of land.
- **Regional Park** – An area that provides recreation opportunities for two or more neighborhoods, along with possibly other communities. Typical size is between 51 and 400 acres of land.
- **Special Use Park** – An area that provides recreation resources and opportunities to all local communities as well as those within the local region. This park type could be a preservation area as well as linear trail and greenway system. Typical size is 100+ acres of land.

Valparaiso Recreation Zone Improvement Plan Study

Table 3, Park Site Inventory, provides an inventory of the parks, their acres, type and location within the existing impact zone.

Valparaiso – Park Inventory – 2025		<i>Provided by: City of Valparaiso</i>
Park	Acres	Park Type
200 East	2.50	Community
Banta Activity Center / Park	0.60	Special Use
Berkey Park	1.70	Neighborhood
Bicentennial Park	15.00	Community
Central Park Plaza	2.00	Special Use
Clifford Property (Hort. Center/Dog Park)	14.00	Special Use
Creeside Golf Course	100.00	Special Use
Creeside Trails / Park	145.00	Regional
Discovery Cottage	1.00	Special Use
Forest Park	10.00	Regional
Forest Park Golf Course	116.00	Special Use
Foundation Meadows Park	30.00	Regional
Glenrose Park	9.00	Community
Jessee-Pifer Park	2.00	Neighborhood
Kirchhoff Park	12.00	Community
Ogden Gardens	4.00	Regional
Fairgrounds Park	26.00	Regional
Rogers-Lakewood Park	122.00	Regional
Steven Property (Undeveloped)	9.00	Special Use
Tower Park	3.00	Community
Valplayso	9.00	Special Use
Westside Park	37.00	Regional
Will Park	2.50	Community
Trails/Pathways not within a Park Facility	29.10	Special Use
TOTALS	702.40	

Park Type	Acres	Percentage
Neighborhood Park Acres	3.70	0.53%
Community Park Acres	44.00	6.26%
Regional Park Acres	374.00	53.25%
Special Use Park Acres	280.70	39.96%
TOTALS	702.40	100.00%

Developed/Undeveloped	Acres	Percentage
Developed Acres	598.40	85.19%
UnDeveloped Acres	104.00	14.81%
TOTALS	702.40	100.00%

Table 3 – Park Site Inventory

There are standards that exist for the amount of acres of various park/open space lands for each of the above park types. A planning standard that was used in previous Master Plans was an acreage standard of 20.5 acres per 1,000 persons. Note that this level of service standard included the golf course acres found within the system.

The total existing City park acreage (not including parks in existing subdivisions, open space on school properties) equals 702.40 acres. When applying the current population against the acreage inventory it calculates out to a current level of service of 19.95 acres per 1,000 persons.

Valparaiso Recreation Zone Improvement Plan Study

The Advisory Committee recommended, for the purpose of this study, that the Valparaiso Community Level of Service for Park and Open Space land is established at 19.95 acres per 1,000 persons could be reduced due to the amount of Golf Course acres within the park system. The following **Table 4** illustrates the surpluses and deficiencies of land for park and open space purposes for one Impact Zone. The bottom portion of the table indicates the Valparaiso Community Level of Service of 19.95 acres / 1,000 persons. Based on the current 2025 inventory and applying the 19.95 acres / 1,000 persons (the current 2025 population) there will be a 0.0 surplus of acres in 2025. Yet, in order to meet the standard for the projected population there will be a need for an additional 162.88 acres of park and open space in 2034. An adjusted level of service for park acres will be studied later in applying a new Analysis Method to this RIF update.

Valparaiso – Recreation Impact Fee – Park System Analysis
LAND INVENTORY AND NEEDS

24-Mar-25

City Wide Analysis		Estimated 2025 and Projected Populations =					
		35,199					
		43,362					
A	B	C	D	E	F	G	H
Park Type (per 2017 MPU)	Typical Park Size (Acres)	Total Existing Acreage	Acres Standards / 1,000 (per 2017- MPU)	Current Acreage Stds./1,000	Current Acreage Needs	2025 Surplus or Deficiency	2034 Needed if current deficiency IS met
Neighborhood Park	1 to 5	3.70	2.00	0.11	70.40	(66.70)	(83.02)
Community Park	4 to 15	44.00	5.00	1.25	176.00	(132.00)	(172.81)
Regional Park	10 to 70	374.00	5.50	10.63	193.60	180.40	135.51
Special Park	0.5+	280.70	8.00	7.97	281.60	(0.90)	(66.20)
Total Surplus or Deficiency		702.40	20.50	19.95	721.59	(19.19)	(186.52)

Data updated from the Park and Recreation Master Plan.

Using the Current Land Inventory as the Standard for Park Land and Open Space the Acres Standard per 1,000 persons would be (includes current population) = 19.95

Valpo. Acres Standard					2034 Pop.
Estimated 2025 Population =					43,362
I	J	K	L	M	N
Park Type	Total Existing Acreage	Community Level of Service - Acres Standards / 1,000	2025 Acreage Needs	2025 Surplus or Deficiency	2034 Needed if current deficiency IS met
Total Surplus or Deficiency	702.40	19.95	702.40	0.00	(162.88)

Table 4 – Land Inventory – Current Level of Service and Community Level of Service

As an option to this recreation acreage struggle, some communities are using the school sites to help meet future park needs will help to reduce both the total cost of the park system, and the amount of the impact fee needed to help pay for the system. This strategy is also consistent with the fact that the City and the School District have worked cooperatively with each other, developing land jointly and sharing facilities whenever possible for the mutual benefit of the City and the School District. Such intergovernmental cooperation has led to the development of schools and parks adjacent to one another. In this way, for example, the same ball field might be used during school hours for physical education classes and during non-school hours for city-sponsored league play.

The City and the School Board should give consideration in the establishment of formal Memoranda of Understanding for shared uses of sites and facilities for each entity's programming and public use. This will have a significant impact on the community levels of service for the Valparaiso's community.

It is also important to note that in order to satisfy requirements in the State impact fee legislation, the City would not be able to use money collected from the proposed impact fee to help pay for acreage needed to overcome a current deficiency. With respect to land acquisition, money generated by the impact fee can be used only toward acquiring the various acreage needed to meet the deficiencies resulting from projected population growth.

Valparaíso Recreation Zone Improvement Plan Study

Based on the individual elements in Valparaiso Park's Facility Infrastructure Inventory, eight distinct categories were established, with each infrastructure component assigned to one of these groups.

The eight categories established are identified as:

- Hard Surface Play Areas
- Multi-Purpose Fields
- Park Amenities
- Trails Miles & Amenities
- Park Acres – Infrastructure
- Park Operations
- Indoor Facilities
- Facility Complexes

The following **Table 6** illustrates the same inventory found in **Table 5** but organized into the eight categories listed above.

[illegible]

Table 6 – Park & Recreation Infrastructure Inventory by Categories (Source: City of Valparaíso)

Several items listed in the inventory do not exist and are therefore not part of the current Valparaiso Park System. These missing components are highlighted in tan in **Table 6**. This table also tallies the sum of the existing infrastructure components within each category.

Valparaiso Recreation Zone Improvement Plan Study

Summary of Categorical Level of Service and Recreation Impact Fee Analysis [37-7-4-1318 (b)(3)]

Based on the inventory category summary in **Table 5**, **Table 6** identifies the current Level of Service (LOS) for the projected 2025 population. This LOS was then applied to the anticipated 2034 population to determine future needs within each category. A unit cost was assigned to each category and multiplied by the projected increase in need to calculate the total impact cost per category. These impact costs were then divided by the projected 10-year total of 3,900 new residential building permits to estimate a potential Recreation Impact Fee (RIF).

An adjustment to the LOS standard for park acreage was made in response to the City's anticipated need for 40 to 50 additional park acres in areas of future growth. Accordingly, a revised LOS standard of 17.25 acres per 1,000 residents was applied to the 10-year population increase, resulting in a projected future need of 45.59 acres of park land eligible for funding through recreation impact fees.

Table 7 indicates that the total 10-year Future Needs costs are estimated at \$17,783,935, which would result in a RIF of \$4,560 per new residential building permit. However, the city and the Advisory Committee determined that the "Facility Complexes" category—due to its size and related costs—should be excluded from the RIF calculations, as these components are better funded through other means. Excluding "Facility Complexes" reduces the total 10-year Future Needs costs to \$10,479,236, which translates to a RIF of \$2,687 per single family residential building permit. **Table 7** illustrates these calculations.

Valparaiso RIF – Categorical Model Analysis							
1-May-25		Statistics -->		2025 Pop. =	2034 Pop. =	At 2.20 Persons/ Household – 10-Year Bldg Permits =	
				35,199	43,362	3,900	
Summary of Category Inventory	2024 Facilities in the Park Dept.	Current (2025) Level of Service / 1,000	2034 Facilities Needs @ Current LOS	10-Year Future Need Components	Costs per Unit	Facility Costs of future needs	Category Lines Recreation Impact Fee
Hard Surface Play Areas	19.00	0.54	23.41	4.41	\$ 100,000	\$ 440,601	\$ 113
Multi-Purpose Fields	16.00	0.45	19.71	3.71	\$ 100,000	\$ 371,032	\$ 95
Park Amenities	77.00	2.19	94.86	17.86	\$ 100,000	\$ 1,785,593	\$ 458
Trails Miles & Amenities	47.50	1.35	58.52	11.02	\$ 450,000	\$ 4,956,760	\$ 1,271
Park Acres - Infrastructure	702.40	17.25	747.99	45.59	\$ 40,000	\$ 1,823,747	\$ 468
Park Operations	7.00	0.20	8.62	1.62	\$ 450,000	\$ 730,470	\$ 187
Indoor Facilities	8.00	0.23	9.86	1.86	\$ 200,000	\$ 371,032	\$ 95
Facility Complexes	7.00	0.20	8.62	1.62	\$ 4,500,000	\$ 7,304,699	\$ 1,873
Totals without any Current Deficiencies:					\$17,783,935	\$	4,560
Totals without any Current Deficiencies and Excluding "Facility Complexes":					\$10,479,236	\$	2,687

Table 7 – Categorical Level of Service and RIF Analysis

Using the Categorical Model of Analysis and the current Level of Service standards for the next ten years, the analysis shows that no existing deficiencies require funding from sources other than recreation impact fees. In summary, RIF funding should be applied only to components that are already meeting current service standards. In compliance with Indiana Statute—which prohibits using recreation impact fees to address current deficiencies—the funds must be allocated exclusively to components with no existing shortfalls within the Valparaiso Parks System. **Table 8** illustrates the infrastructure components eligible for RIF funding.

Valparaiso Recreation Zone Improvement Plan Study

Valparaiso RIF – Categorical Model – Applied Recreational Infrastructure Components

1-May-25

Summary of Category Components	Future Needs Costs	Applied Recreational Infrastructure Components
Hard Surface Play Areas	\$ 440,601	Basketball Courts, Pickleball Courts, Skate/Bike Park, Game Courts, Fitness Courts
Multi-Purpose Fields	\$ 371,032	Baseball Diamonds, Softball Diamonds, Volleyball Courts
Park Amenities	\$ 1,785,593	Concessions, Park Shelters, Park Restrooms, Community Garden, Garden Display, Nature Area/Edu. Components, Outdoor Entertainment Venue, Event Lawn, Playgrounds, Spraygrounds/Splashpads, Winter Sledding, Dog Park
Trails Miles & Amenities	\$ 4,956,760	Hard Surface Pathways, Multi-use / Nature Pathways
Park Acres - Infrastructure	\$ 1,823,747	Park Acreage
Park Operations	\$ 730,470	Maintenance Facilities (Hub and Satellite)
Indoor Facilities	\$ 371,032	Meeting / Rental Spaces (indoor), Winter Golf
Facility Complexes	\$ -	Not to be included in the RIF Calculations
Total \$ 10,479,236		

Table 8 – Categorical Components that can use RIF Funds



Recommended Recreation Impact Fee

Funding for Current Deficiencies Based on Community Level of Service

[IC 36-7-4-1318(c)(3)]

Again, Recreation Impact Fees cannot be used to cover the costs of identified current deficiencies. Applying the Categorical Model of analysis and using the current level of service standard as the desired level of service applied for the next ten-year period there will be NO current deficiencies using this method.

Analysis of Non-Local Revenue and Impact Deductions

Following IC 36-7-4-1321 the Recreation Impact Fee Formula is as follows:

Recreation Impact Fee =

Impact Costs – Non-Local Revenues – Impact Deductions / 10-Yr. Residential Building Permits

- **Impact Costs** = Cost estimate [made at time of study] needed to fund projected future infrastructure needs of the next 10-year period
- **Non-Local Revenue** = Reasonable estimate [made at time of study] of revenues that will be received from any source other than a governmental source that will be used in the Impact Zone
- **Impact Deduction** = Reasonable estimate [made at time of study] of revenues from taxes levied and charges & fees that will be paid during the 10-year period after assessment of the impact fee to defray the capital costs of providing infrastructure in the Impact Zone
- **10-Year Building Permits** = Forecast of residential building permits projected in the next ten year period

Non-Local Revenue Deductions

It was determined in the analysis and work with the City there are no “Non-Local Revenues” anticipated to be used to cover the current deficiencies of the RIF calculations.

Impact Deductions

Similarly, since there are no current deficiencies determined in this analysis there are no acknowledged Impact Deductions that would be applied to the Recreation Impact Fee calculations.

Following IC 36-7-4-1321 the Recreation Impact Fee Formula is as follows:

Recreation Impact Fee =

(Impact Costs) – (Non-Local Revenues) – (Impact Deductions) / (10-Yr. Bldg. Permits)

As shown in **Table 9** the total estimated cost of improvements needed to accommodate projected future growth is \$10,479,236 (Adjusted Impact Costs which include the Impact Deductions of \$0.00 and Non-Local Revenues of \$0.00). Therefore, the Recreation Impact Fee is calculated as indicated in **Table 9**. Using this formula, the result is a recommended Impact Fee of **\$2,687**.

This recommended Recreation Impact Fee assumes that there will be a growth in housing permits at an average of 390 units per year over the next ten years (2025-2034). Future recreation facility needs will be funded using the suggested Recreation Impact Fee of \$2,687. There will be the need to perform an update to this recreation impact fee study by or before 2029.

Valparaiso Recreation Zone Improvement Plan Study

As with previous RIF Ordinances, the Valparaiso Housing Equivalents (as shown at the bottom of **Table 9**) were reviewed. The Advisory Committee recommended updating the definitions of the housing types and adjusting several of the associated percentage values. With these revisions, the Committee supported the continued use of Housing Equivalents in the upcoming Recreation Impact Fee Ordinance.

IMPACT FEE CALCULATIONS

Recommended Recreation Impact Fee – City of Valparaiso – 2025

Categories of Recreation Infrastructure less "Facility Complexes" Category

Costs Needed to Remove Current Deficiency =	\$	-
Average Projected Costs / Year (2025 to 2034) =	\$	-

As per IC 36-7-4-1321: The Impact Fee Formula is as follows:

Impact Costs – Non-Local Revenues – Impact Deductions / 10-Yr Building Permits = Impact Fee

	2034 Population
Projected 2034 Populations =	43,362
Number of Projected New Residential Building Permits in the next 10 years =	3,900
Impact Costs Needed to Meet Future (2034) Needs =	\$ 10,479,236
Less Anticipated Non-Local Revenues Available towards Future (2034) Needs =	\$ -
Less Anticipated Impact Deductions against Future (2034) Needs =	\$ -
Adjusted Future Needs Costs =	\$ 10,479,236
Projected Recreation Impact Fee = \$ 2,687	

Non-Local Revenue and Impact Deductions % of Adjusted Impact Costs = 0.00%

Valparaiso Housing Equivalents – SUGGESTED CHANGES

Type of Unit	Equivalent %	Fee / Unit
Single-Family / Townhome / Duplex	100%	\$ 2,687
Condominium	90%	\$ 2,418
Apartment Unit: 2-3 Bedroom	80%	\$ 2,150
1 Bedroom	63%	\$ 1,693
Assisted Living Unit	50%	\$ 1,344

Table 9 – Recommended Recreation Impact Fee Calculations

Annual Inflationary Adjustments

In order to keep pace with the increase of construction costs several other communities have adopted their Recreation Impact Fee Ordinance with a stepped increase over the ten-year period. Other communities have adopted an annual inflationary adjustment. The City of Valparaiso in their last RIF Ordinance to include annual adjustment of 2.5% to the RIF. Based on the increases in construction and products over the last years the Advisory Committee recommended an annual increase adjustment of 5.00% (compounded annually) to the Recreation Impact Fee. **Table 18** and **Figure 8** illustrate the projected revenue for Recreation Impact Fees with the inflation factor applied.

Valparaiso Recreation Zone Improvement Plan Study

Annual Revenue Forecasts

The collection of Recreation Impact Fee revenues cannot begin until six (6) months after the approval of the ordinance by the City. Assuming that the City Council will approve the RIF ordinance in June 2025 the six-month period will end in December 2025. **Table 10** and **Figure 8** reflect this analysis. Recreation Impact Fees, under the current [2020] ordinance, can continue to be collected until that ordinance expires.

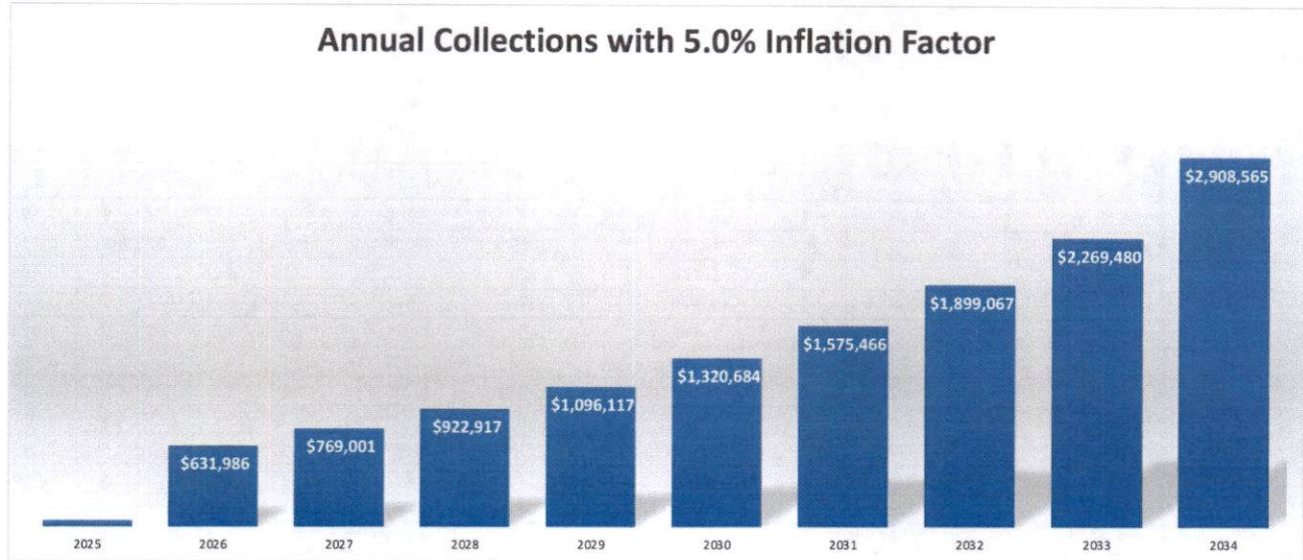


Figure 8 – Recreation Impact Fee Revenues Graph

Projected Future Annual Collections of Recreation Impact Fees										
	2025 **	2026	2027	2028	2029	2030	2031	2032	2033	2034
Projected New Residential Building Permits:	190	224	260	297	336	385	438	502	572	698
Applied RIF: \$	2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687
Projected Recreation Impact Fee Collections:	\$ 42,482	\$ 601,892	\$ 697,507	\$ 797,250	\$ 901,778	\$ 1,034,791	\$ 1,175,637	\$ 1,349,632	\$ 1,536,073	\$ 1,874,887
Cumulative RIF Gained:	\$ 42,482	\$ 644,374	\$ 1,341,881	\$ 2,139,131	\$ 3,040,909	\$ 4,075,700	\$ 5,251,337	\$ 6,600,969	\$ 8,137,042	\$ 10,011,929
Applied RIF: \$	2,687	2,687	2,821	2,962	3,111	3,266	3,429	3,601	3,781	4,169
Projected RIF with 5.0% Inflation Factor:	\$ 42,482	\$ 631,986	\$ 769,001	\$ 922,917	\$ 1,096,117	\$ 1,320,684	\$ 1,575,466	\$ 1,899,067	\$ 2,269,480	\$ 2,908,565
Cumulative RIF Gained with Inflation:	\$ 42,482	\$ 674,469	\$ 1,443,470	\$ 2,366,386	\$ 3,462,504	\$ 4,783,188	\$ 6,358,654	\$ 8,257,721	\$ 10,527,201	\$ 13,435,766

**** NOTE:** The six month waiting period from ordinance approval before collecting RIF has been reflected in the above table.
It is assumed that recreation impact fees will be collected for one month under the new ordinance in 2025. (assuming Ordinance approval in June 2025)

Table 10 – Recreation Impact Fee Revenue Calculations

Donations or In Lieu Of Impact Fee Components

As is being experienced in other communities that have Recreation Impact Fee ordinances, residential developers sometimes prefer to have the option to develop noted recreation components themselves and receive credit against impact fee charges. It was felt that both the multi-use trails and the land/open space are components where credit against Recreation Impact Fees could be considered. The City will need to develop the policy for such credit considerations.

Valparaiso Recreation Zone Improvement Plan Study

National Averages of Recreation Impact Fees

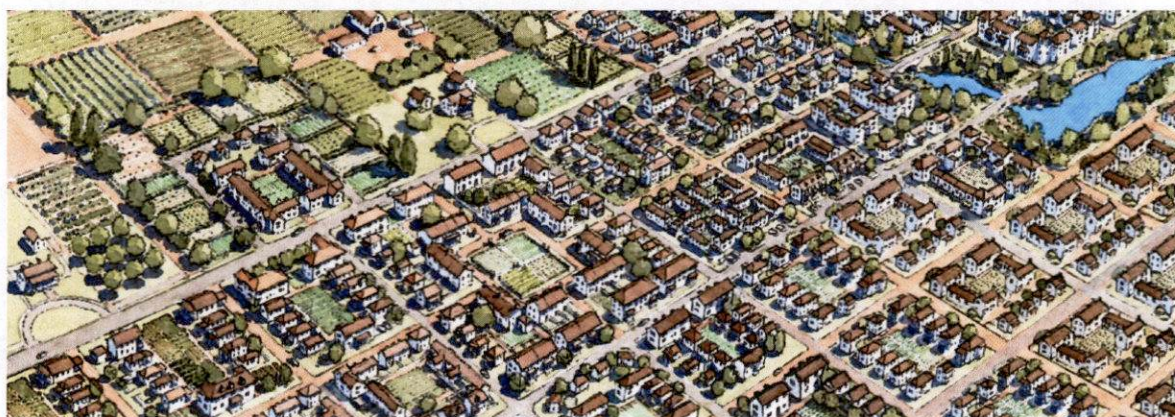
The firm of Clancy Mullen, Duncan Associates annually tracks Impact Fees throughout the country. Their **2015 National Impact Fee Survey** results serve only as a reference to this study. The averages of the 2015 survey found the following:

- Average Recreation Impact Fees of 195 municipalities ----- \$2,812

Recreation Impact Fee Statistics – State of Indiana

Current Recreation Impact Fees of the noted municipalities (with ordinance dates noted).

Municipality	Ordinance Year	Recreation Impact Fee	Annual Adjustments (Inflation Factor) (Brown = Assumed no Annual Adjustments)				
			Year 1	Year 2	Year 3	Year 4	Year 5
Avon	2022	\$ 1,227	\$ 1,227	\$ 1,288	\$ 1,353	\$ 1,420	\$ 1,491
Bargersville	2021	\$ 1,580	\$ 1,580	\$ 1,659	\$ 1,742	\$ 1,829	\$ 1,920
Brownsburg	2023	\$ 1,770	\$ 1,770	\$ 1,912	\$ 2,065	\$ 2,230	\$ 2,408
Carmel	2024	\$ 5,370	\$ 5,370	\$ 5,907	\$ 6,498	\$ 7,148	\$ 7,863
Chesterton	2024	\$ 1,486	\$ 1,486	\$ 1,531	\$ 1,576	\$ 1,624	\$ 1,673
Cicero	2022	\$ 1,205	\$ 1,205	\$ 1,265	\$ 1,329	\$ 1,395	\$ 1,465
Crown Point	2022	\$ 1,171	\$ 1,171	\$ 1,230	\$ 1,291	\$ 1,356	\$ 1,423
Danville	2021	\$ 1,117	\$ 1,117	\$ 1,173	\$ 1,231	\$ 1,293	\$ 1,358
Fishers	2023	\$ 3,513	\$ 3,513	\$ 3,513	\$ 3,513	\$ 3,513	\$ 3,513
Franklin	2020	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142
Greenfield	2023	\$ 1,680	\$ 1,680	\$ 1,764	\$ 1,852	\$ 1,945	\$ 2,042
Greenwood	2025	\$ 2,748	\$ 2,748	\$ 2,885	\$ 3,030	\$ 3,181	\$ 3,340
Ingalls	2022	\$ 1,436	\$ 1,436	\$ 1,508	\$ 1,583	\$ 1,662	\$ 1,745
McCordsville	2023	\$ 1,525	\$ 1,525	\$ 1,601	\$ 1,681	\$ 1,765	\$ 1,854
Monrovia	2024	\$ 1,159	\$ 1,159	\$ 1,217	\$ 1,278	\$ 1,342	\$ 1,409
Noblesville	2024	\$ 4,122	\$ 4,122	\$ 4,246	\$ 4,373	\$ 4,504	\$ 4,639
Plainfield	2022	\$ 2,533	\$ 2,533	\$ 2,533	\$ 2,533	\$ 2,533	\$ 2,533
Schererville	2018	\$ 2,172	\$ 2,172	\$ 2,172	\$ 2,172	\$ 2,172	\$ 2,172
Shelbyville	2022	\$ 1,346	\$ 1,346	\$ 1,413	\$ 1,484	\$ 1,558	\$ 1,636
Sheridan	2023	\$ 1,289	\$ 1,289	\$ 1,353	\$ 1,421	\$ 1,492	\$ 1,567
St. John	2018	\$ 1,886	\$ 1,886	\$ 1,886	\$ 1,886	\$ 1,886	\$ 1,886
Valparaiso	2025	\$ 2,687	\$ 2,687	\$ 2,821	\$ 2,962	\$ 3,111	\$ 3,266
Westfield	2024	\$ 3,485	\$ 3,485	\$ 3,485	\$ 3,485	\$ 3,485	\$ 3,485
Whitestown	2019	\$ 1,511	\$ 1,511	\$ 1,511	\$ 1,511	\$ 1,511	\$ 1,511
Winfield	2021	\$ 947	\$ 947	\$ 947	\$ 947	\$ 947	\$ 947
Zionsville	2021	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045
Average of the Recreation Impact Fees Above = \$ 2,006			\$ 2,006	\$ 2,077	\$ 2,153	\$ 2,234	\$ 2,321



Valparaiso Recreation Zone Improvement Plan Study

Implementation Schedule – For Raising Current Deficiencies to Community Level of Service [IC 36-7-4-1318(c)(1)(2)]

The following Table (**Table 11**) represents a tentative implementation schedule to meet the baseline of service for the identified current deficiencies. At the bottom of this table is a summary of all recreation components. Only the recreation components related and factored into the Recreation Impact Fee are summarized on an annual basis. By using the current level of service as the desired level of service for the next ten-year period there are NO current deficiencies projected.

Current Deficiencies Implementation – Non-Recreation Impact Fees														Note: The various components not a part of the Impact Fee Calculations have not been included in the list below.									
Recreation Component	Component Unit Cost	Current Deficiency	Component Costs	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034										
A	B	C	D	E	F	G	H	I	J	K	L	M	N										
Hard Surface Play Areas	\$ 100,000	0.00	\$ -																				
Multi-Purpose Fields	\$ 100,000	0.00	\$ -																				
Park Amenities	\$ 100,000	0.00	\$ -																				
Trails Miles & Amenities	\$ 450,000	0.00	\$ -																				
Park Acres - Infrastructure	\$ 40,000	0.00	\$ -																				
Park Operations	\$ 450,000	0.00	\$ -																				
Indoor Facilities	\$ 200,000	0.00	\$ -																				
Facility Complexes	Not Part of the RIF Calculations																						

Table 11 – Implementation Schedule for Current Deficiencies

The Advisory Committee recommends that the 10-year implementation schedule begin in 2025. The implementation schedule follows the scenario of funding described earlier in this document. The implementation of the various recreation components will be throughout the 10-year period. The location of the other components will be determined by the Park Department and/or the City of Valparaiso based on need.



Valparaíso Recreation Zone Improvement Plan Study

Implementation Schedule – Future Anticipated Needs Based on Community Level of Service [IC 36-7-4-1318(b)(4)(5)]

The following Table (**Table 12**) represents a tentative implementation schedule to meet the baseline of service for the identified future needs. These needs are fundable via Recreation Impact Fees.

Future Needs Implementation – Recreation Impact Fees – Tentative Schedule													Note: The various components not a part of the Impact Fee Calculations have not been included in the list below.											
Recreation Component	Component Unit Cost	Future Need	Component Costs	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034											
A	B	C	D	E	F	G	H	I	J	K	L	M	N											
Hard Surface Play Areas	\$ 100,000	4.41	\$ 440,601		\$ 220,300	\$ 220,300																		
Multi-Purpose Fields	\$ 100,000	3.71	\$ 371,032		\$ 185,516	\$ 185,516																		
Park Amenities	\$ 100,000	17.86	\$ 1,785,593	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199													
Trails Miles & Amenities	\$ 450,000	11.02	\$ 4,956,760				\$ 1,239,190	\$ 1,239,190	\$ 1,239,190	\$ 1,239,190														
Park Acres - Infrastructure	\$ 40,000	45.59	\$ 1,823,747			\$ 607,916	\$ 607,916	\$ 607,916																
Park Operations	\$ 450,000	1.62	\$ 730,470			\$ 243,490	\$ 243,490	\$ 243,490																
Indoor Facilities	\$ 200,000	1.86	\$ 371,032				\$ 74,206	\$ 74,206	\$ 74,206	\$ 74,206	\$ 74,206													
Facility Complexes	Not Part of the RIF Calculations																							
	Indicated for Non-Land Use & Impact Deductions			Indicated for Non-Land Use & Impact Deductions																				
Future Needs Total:				\$ 10,479,236	\$ 223,199	\$ 629,016	\$ 1,480,421	\$ 2,388,001	\$ 2,388,001	\$ 1,536,596	\$ 1,536,596	\$ 297,406	\$ -											
The following park sites / facilities are suggested to facilitate the future needed recreational components:																								
LOCATIONS OF COMPONENTS:																								
				TBD	TBD	TBD																		
				TBD	TBD	TBD																		
				System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide											
							TBD	TBD	TBD	TBD	TBD													
						TBD	TBD	TBD																
							System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide											

Table 12 – Implementation Schedule for Future Needs

The Advisory Committee recommends that the implementation for future needs be done starting in 2025 and continuing through 2032-2034. The implementation of the various recreation components is suggested over the 10-year period. The funding resource for these future need items will come from the collected Recreation Impact Fees. The implementation of the various infrastructure components will be based on the available funds from the collected recreation impact fees. The location of the various components will be determined by the Park Department and/or the City of Valparaíso based on need.

Keep in mind that an Update to this RIF, along with a new RIF Ordinance will be due in year of 2029.



Valparaiso Recreation Zone Improvement Plan Study

Valparaiso RIF – Categorical Model Analysis

1-May-25		2025 Pop. =	2034 Pop. =	At 2.20 Persons/ Household – 10-Year Bldg Permits =		3,900	
Statistics -->		35,199	43,362				
Summary of Category Inventory	2024 Facilities in the Park Dept.	Current (2025) Level of Service / 1,000	2034 Facilities Needs @ Current LOS	10-Year Future Need Components	Costs per Unit	Facility Costs of future needs	Category Lines Recreation Impact Fee
Hard Surface Play Areas	19.00	0.54	23.41	4.41	\$ 100,000	\$ 440,601	\$ 113
Multi-Purpose Fields	16.00	0.45	19.71	3.71	\$ 100,000	\$ 371,032	\$ 95
Park Amenities	77.00	2.19	94.86	17.86	\$ 100,000	\$ 1,785,593	\$ 458
Trails Miles & Amenities	47.50	1.35	58.52	11.02	\$ 450,000	\$ 4,956,760	\$ 1,271
Park Acres - Infrastructure	702.40	17.25	747.99	45.59	\$ 40,000	\$ 1,823,747	\$ 468
Park Operations	7.00	0.20	8.62	1.62	\$ 450,000	\$ 730,470	\$ 187
Indoor Facilities	8.00	0.23	9.86	1.86	\$ 200,000	\$ 371,032	\$ 95
Facility Complexes	7.00	0.20	8.62	1.62	\$ 4,500,000	\$ 7,304,699	\$ 1,873
Totals without any Current Deficiencies:						\$17,783,935	\$ 4,560
Totals without any Current Deficiencies and Excluding "Facility Complexes":						\$10,479,236	\$ 2,687

Valparaiso RIF – Categorical Model – Applied Recreational Infrastructure Components

Summary of Category Components	Future Needs Costs	Applied Recreational Infrastructure Components
Hard Surface Play Areas	\$ 440,601	Basketball Courts, Pickleball Courts, Skate/Bike Park, Game Courts, Fitness Courts
Multi-Purpose Fields	\$ 371,032	Baseball Diamonds, Softball Diamonds, Volleyball Courts
Park Amenities	\$ 1,785,593	Concessions, Park Shelters, Park Restrooms, Community Garden, Garden Display, Nature Area/Edu. Components, Outdoor Entertainment Venue, Event Lawn, Playgrounds, Spraygrounds/Splashpads, Winter Sledding, Dog Park
Trails Miles & Amenities	\$ 4,956,760	Hard Surface Pathways, Multi-use / Nature Pathways
Park Acres - Infrastructure	\$ 1,823,747	Park Acreage
Park Operations	\$ 730,470	Maintenance Facilities (Hub and Satellite)
Indoor Facilities	\$ 371,032	Meeting / Rental Spaces (indoor), Winter Golf
Facility Complexes	\$ -	Not to be included in the RIF Calculations
Total \$ 10,479,236		

IMPACT FEE CALCULATIONS

Recommended Recreation Impact Fee – City of Valparaiso – 2025

Categories of Recreation Infrastructure less "Facility Complexes" Category

Costs Needed to Remove Current Deficiency =	\$ -
Average Projected Costs / Year (2025 to 2034) =	\$ -

As per IC 36-7-4-1321: The Impact Fee Formula is as follows:

Impact Costs – Non-Local Revenues – Impact Deductions / 10-Yr Building Permits = Impact Fee

Projected 2034 Populations =	2034 Population
Number of Projected New Residential Building Permits in the next 10 years =	43,362
Impact Costs Needed to Meet Future (2034) Needs =	3,900
Less Anticipated Non-Local Revenues Available towards Future (2034) Needs =	\$ 10,479,236
Less Anticipated Impact Deductions against Future (2034) Needs =	\$ -
Adjusted Future Needs Costs =	\$ -
Projected Recreation Impact Fee =	\$ 10,479,236
	\$ 2,687

Non-Local Revenue and Impact Deductions % of Adjusted Impact Costs = 0.00%

Valparaiso Housing Equivalents – SUGGESTED CHANGES

Type of Unit	Equivalent %	Fee / Unit
Single-Family / Townhome / Duplex	100%	\$ 2,687
Condominium	90%	\$ 2,418
Apartment Unit: 2-3 Bedroom	80%	\$ 2,150
1 Bedroom	63%	\$ 1,693
Assisted Living Unit	50%	\$ 1,344

Valparaiso Recreation Zone Improvement Plan Study

Projected Future Annual Collections of Recreation Impact Fees

	2025 **	2026	2027	2028	2029	2030	2031	2032	2033	2034
Projected New Residential Building Permits:	190	224	260	297	336	385	438	502	572	698
Applied RIF: \$	2,687	\$ 2,687	\$ 2,687	\$ 2,687	\$ 2,687	\$ 2,687	\$ 2,687	\$ 2,687	\$ 2,687	\$ 2,687
Projected Recreation Impact Fee Collections:	\$ 42,482	\$ 601,892	\$ 697,507	\$ 797,250	\$ 901,778	\$ 1,034,791	\$ 1,175,637	\$ 1,349,632	\$ 1,536,073	\$ 1,874,887
Cumulative RIF Gained:	\$ 42,482	\$ 644,374	\$ 1,341,881	\$ 2,139,131	\$ 3,040,909	\$ 4,075,700	\$ 5,251,337	\$ 6,600,969	\$ 8,137,042	\$ 10,011,929
Applied RIF: \$	2,687	\$ 2,687	\$ 2,821	\$ 2,962	\$ 3,111	\$ 3,266	\$ 3,429	\$ 3,601	\$ 3,781	\$ 3,970
Projected RIF with 5.0% Inflation Factor:	\$ 42,482	\$ 631,986	\$ 769,001	\$ 922,917	\$ 1,096,117	\$ 1,320,684	\$ 1,575,466	\$ 1,899,067	\$ 2,269,480	\$ 2,908,565
Cumulative RIF Gained with Inflation:	\$ 42,482	\$ 674,469	\$ 1,443,470	\$ 2,366,386	\$ 3,462,504	\$ 4,783,188	\$ 6,358,654	\$ 8,257,721	\$ 10,527,201	\$ 13,435,766

** NOTE: The six month waiting period from ordinance approval before collecting RIF has been reflected in the above table.
It is assumed that recreation impact fees will be collected for one month under the new ordinance in 2025. (assuming Ordinance approval in June 2025)

Current Deficiencies Implementation – Non-Recreation Impact Fees

Note: The various components not a part of the Impact Fee Calculations have not been included in the list below.

Recreation Component	Component Unit Cost	Current Deficiency	Component Costs	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Hard Surface Play Areas	\$ 100,000	0.00	\$ -										
Multi-Purpose Fields	\$ 100,000	0.00	\$ -										
Park Amenities	\$ 100,000	0.00	\$ -										
Trails Miles & Amenities	\$ 450,000	0.00	\$ -										
Park Acres - Infrastructure	\$ 40,000	0.00	\$ -										
Park Operations	\$ 450,000	0.00	\$ -										
Indoor Facilities	\$ 200,000	0.00	\$ -										
Facility Complexes	Not Part of the RIF Calculations												
	Current Deficiency Total: \$			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IMPLEMENTATION PER YEAR:													
	Hard Surface Play Areas												
	Multi-Purpose Fields												
	Park Amenities												
	Trails Miles & Amenities												
	Park Acres - Infrastructure												
	Park Operations												
	Indoor Facilities												
	Facility Complexes												

Future Needs Implementation – Recreation Impact Fees – Tentative Schedule

Note: The various components not a part of the Impact Fee Calculations have not been included in the list below.

Recreation Component	Component Unit Cost	Future Need	Component Costs	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Hard Surface Play Areas	\$ 100,000	4.41	\$ 440,601		\$ 220,300	\$ 220,300							
Multi-Purpose Fields	\$ 100,000	3.71	\$ 371,032		\$ 185,516	\$ 185,516							
Park Amenities	\$ 100,000	17.86	\$ 1,785,593	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199	\$ 223,199		
Trails Miles & Amenities	\$ 450,000	11.02	\$ 4,956,760		\$ 1,239,190	\$ 1,239,190	\$ 1,239,190	\$ 1,239,190	\$ 1,239,190	\$ 1,239,190			
Park Acres - Infrastructure	\$ 40,000	45.59	\$ 1,823,747		\$ 607,916	\$ 607,916	\$ 607,916						
Park Operations	\$ 450,000	1.62	\$ 730,470		\$ 243,490	\$ 243,490	\$ 243,490						
Indoor Facilities	\$ 200,000	1.86	\$ 371,032				\$ 74,206	\$ 74,206	\$ 74,206	\$ 74,206	\$ 74,206		
Facility Complexes	Not Part of the RIF Calculations												
	Indicated for Noncost Rev. Indicated for Noncost Rev. (As Incentive Reductions)												
Future Needs Total:				\$ 223,199	\$ 629,016	\$ 1,480,421	\$ 2,388,001	\$ 2,388,001	\$ 1,536,596	\$ 1,536,596	\$ 297,406	\$ -	\$ -

The following park sites / facilities are suggested to facilitate the future needed recreational components:

LOCATIONS OF COMPONENTS:													
	Hard Surface Play Areas			TBD	TBD								
	Multi-Purpose Fields			TBD	TBD								
	Park Amenities			System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide
	Trails Miles & Amenities			System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide	System-Wide
	Park Acres - Infrastructure			TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
	Park Operations			TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
	Facility Complexes												



Appendix

- *Appendix A: Indiana Code (IC) 36-7-4-1300*
- *Appendix B: Capital Infrastructure over the years 2020-2024*
- *Appendix C: Summary of Valparaiso Park Department Revenues 2020-2024*
- *Appendix D: Impact Fee One Zone Recommendation Logic*
- *Appendix E: Park and Recreation Infrastructure Inventory 2025*
- *Appendix F: RIF Collections and Disbursements 2005 to 2024*
- *Appendix G: Letter of Study Review from Reviewing Professional Engineer*



Appendix A: INDIANA CODE (IC) 36-7-4-1300

INDIANA SERIES IMPACT FEES
INDIANA CODE (IC) 36-7-4-1300

Assembled by:



Mishawaka, Indiana 46544

Valparaiso Recreation Zone Improvement Plan Study

INDIANA SERIES IMPACT FEES

INDIANA CODE (IC) 36-7-4-1300

IC 36-7-4-1300

Sec. 1300.

This series (sections 1300 through 1399 of this chapter) may be cited as follows: 1300 SERIES IMPACT FEES. *As added by P.L.221-1991, Sec.1.*

IC 36-7-4-1301

Sec. 1301.

As used in this series, "community level of service" means a quantitative measure of the service provided by the infrastructure that is determined by a unit to be appropriate.

As added by P.L.221-1991, Sec.2.

IC 36-7-4-1302

Sec. 1302.

As used in this series, "current level of service" means a quantitative measure of service provided by existing infrastructure to support existing development.

As added by P.L.221-1991, Sec.3.

IC 36-7-4-1303

Sec. 1303.

As used in this series, "development" means an improvement of any kind on land.

As added by P.L.221-1991, Sec.4.

IC 36-7-4-1304

Sec. 1304.

(a) As used in this series, "fee payer" means the following:

- (1) A person who has paid an impact fee.
- (2) A person to whom a person who paid an impact fee has made a written assignment of rights concerning the impact fee.
- (3) A person who has assumed by operation of law the rights concerning an impact fee.

(b) As used in this series, "person" means an individual, a sole proprietorship, a partnership, an association, a corporation, a fiduciary, or any other entity. *As added by P.L.221-1991, Sec.5.*

IC 36-7-4-1305

Sec. 1305.

(a) As used in this series, "impact fee" means a monetary charge imposed on new development by a unit to defray or mitigate the capital costs of infrastructure that is required by, necessitated by, or needed to serve the new development.

(b) As used in this Section, "capital costs" means the costs incurred to provide additional infrastructure to serve new development, including the following:

- (1) Directly related costs of construction or expansion of infrastructure that is necessary to serve the new development, including reasonable design, survey, engineering, environmental, and other professional fees that are directly related to the construction or expansion.
- (2) Directly related land acquisition costs, including costs incurred for the following:
 - (A) Purchases of interests in land.
 - (B) Court awards or settlements.
 - (C) Reasonable appraisal, relocation service, negotiation service, title insurance, expert witness, attorney, and other professional fees that are directly related to the land acquisition.
- (3) Directly related debt service, subject to Section 1330 of this chapter.
- (4) Directly related expenses incurred in preparing or updating the comprehensive plan or zone improvement plan, including all administrative, consulting attorney, and other professional fees, as limited by Section 1330 of this chapter. *As added by P.L.221-1991, Sec.6.*

IC 36-7-4-1306

Sec. 1306.

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As used in this series, "impact fee ordinance" means an ordinance adopted under Section 1311 of this chapter. *As added by P.L.221-1991, Sec.7.*

IC 36-7-4-1307

Sec. 1307.

As used in this series, "impact zone" means a geographic area designated under Section 1315 of this chapter. *As added by P.L.221-1991, Sec.8.*

IC 36-7-4-1308

Sec. 1308.

As used in this series, "infrastructure" means the capital improvements that:

- (1) comprise:
 - (A) a sanitary sewer system or wastewater treatment facility;
 - (B) a park or recreational facility;
 - (C) a road or bridge;
 - (D) a drainage or flood control facility; or
 - (E) a water treatment, water storage, or water distribution facility;
- (2) are:
 - (A) owned solely for a public purpose by:
 - (i) a unit; or
 - (ii) a corporation created by a unit; or
 - (B) leased by a unit solely for a public purpose; and
- (3) are included in the zone improvement plan of the impact zone in which the capital improvements are located. The term includes site improvements or interests in real property needed for a facility listed in subdivision (1). *As added by P.L.221-1991, Sec.9.*

IC 36-7-4-1309

Sec. 1309.

As used in this series, "infrastructure type" means any of the following types of infrastructure covered by an impact fee

ordinance:

- (1) Sewer, which includes sanitary sewerage and wastewater treatment facilities.
- (2) Recreation, which includes parks and other recreational facilities.
- (3) Road, which includes public ways and bridges.
- (4) Drainage, which includes drains and flood control facilities.
- (5) Water, which includes water treatment, water storage, and water distribution facilities.

As added by P.L.221-1991, Sec.10.

IC 36-7-4-1310

Sec. 1310.

As used in this series, "infrastructure agency" means a political subdivision or an agency of a political subdivision responsible for acquiring, constructing, or providing a particular infrastructure type. *As added by P.L.221-1991, Sec.11.*

IC 36-7-4-1311

Sec. 1311.

- (a) The legislative body of a unit may adopt an ordinance imposing an impact fee on new development in the geographic area over which the unit exercises planning and zoning jurisdiction. The ordinance must aggregate the portions of the impact fee attributable to the infrastructure types covered by the ordinance so that a single and unified impact fee is imposed on each new development.
- (b) If the legislative body of a unit has planning and zoning jurisdiction over the entire geographic area covered by the impact fee ordinance, an ordinance adopted under this Section shall be adopted in the same manner that zoning ordinances are adopted under the 600 SERIES of this chapter.
- (c) If the legislative body of a unit does not have planning and zoning jurisdiction over the entire geographic area covered by the impact fee

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ordinance but does have jurisdiction over one (1) or more infrastructure types in the area, the legislative body shall establish the portion of the impact fee schedule or formula for the infrastructure types over which the legislative body has jurisdiction. The legislative body of the unit having planning and zoning jurisdiction shall adopt an impact fee ordinance containing that portion of the impact fee schedule or formula if:

- (1) a public hearing has been held before the legislative body having planning and zoning jurisdiction; and
 - (2) each plan commission that has planning jurisdiction over any part of the geographic area in which the impact fee is to be imposed has approved the proposed impact fee ordinance by resolution.
- (d) An ordinance adopted under this Section is the exclusive means for a unit to impose an impact fee. An impact fee imposed on new development to pay for infrastructure may not be collected after January 1, 1992, unless the impact fee is imposed under an impact fee ordinance adopted under this chapter.
- (e) Notwithstanding any other provision of this chapter, the following charges are not impact fees and may continue to be imposed by units:
- (1) Fees, charges, or assessments imposed for infrastructure services under statutes in existence on January 1, 1991, if:
 - (A) the fee, charge, or assessment is imposed upon all users whether they are new users or users requiring additional capacity or services;
 - (B) the fee, charge, or assessment is not used to fund construction of new infrastructure unless the new infrastructure is of the same type for which the fee, charge, or assessment is imposed and will serve the payer; and
 - (C) the fee, charge, or assessment constitutes a reasonable charge for the services provided in accordance with IC 36-1-3-8(6) or other governing statutes

requiring that any fees, charges, or assessments bear a reasonable relationship to the infrastructure provided.

- (2) Fees, charges, and assessments agreed upon under a contractual agreement entered into before April 1, 1991, or fees, charges, and assessments agreed upon under a contractual agreement, if the fees, charges, and assessments are treated as impact deductions under Section 1321(d) of this chapter if an impact fee ordinance is in effect. *As added by P.L.221-1991, Sec.12.*

IC 36-7-4-1312

Sec. 1312.

- (a) A unit may not adopt an impact fee ordinance under Section 1311 of this series unless the unit has adopted a comprehensive plan under the 500 SERIES of this chapter for the geographic area over which the unit exercises planning and zoning jurisdiction.
- (b) Before the adoption of an impact fee ordinance under Section 1311 of this chapter, a unit shall establish an impact fee advisory committee. The advisory committee shall:
 - (1) be appointed by the executive of the unit;
 - (2) be composed of not less than five (5) and not more than ten (10) members with at least forty percent (40%) of the membership representing the development, building, or real estate industries; and
 - (3) serve in an advisory capacity to assist and advise the unit with regard to the adoption of an impact fee ordinance under Section 1311 of this chapter.
- (c) A planning commission or other committee in existence before the adoption of an impact fee ordinance that meets the membership requirements of subsection (b) may serve as the advisory committee that subsection (b) requires.
- (d) Action of an advisory committee established under subsection (b) is not required as a prerequisite for the unit in adopting an impact

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fee ordinance under Section 1311 of this chapter.

As added by P.L.221-1991, Sec.13.

IC 36-7-4-1313

Sec. 1313.

This series does not prohibit a unit from doing any of the following:

- (1) Imposing a charge to pay the administrative, plan review, or inspection costs associated with a permit for development.
- (2) Imposing, pursuant to a written commitment or agreement and as a condition or requirement attached to a development approval or authorization (including permitting or zoning decisions), an obligation to dedicate, construct, or contribute goods, services, land or interests in land, or infrastructure to a unit or to an infrastructure agency. However, if the unit adopts or has already adopted an impact fee ordinance under Section 1311 of this chapter the following apply:
 - (A) The person dedicating, contributing, or providing an improvement under this subsection is entitled to a credit for the improvement under Section 1335 of this chapter.
 - (B) The cost of complying with the condition or requirement imposed by the unit under this subdivision may not exceed the impact fee that could have been imposed by the unit under Section 1321 of this chapter for the same infrastructure.
- (3) Imposing new permit fees, charges, or assessments or amending existing permit fees, charges, or assessments. However, the permit fees, charges, or assessments must meet the requirements of Section 1311 (e) (1) (A), 1311 (e) (1) (B), and 1311 (e) (1) (C) of this chapter. *As added by P.L.221-1991, Sec.14.*

IC 36-7-4-1314

Sec. 1314.

- (a) Except as provided in subsection (b), an impact fee ordinance must apply to any development:
 - (1) that is in an impact zone; and
 - (2) for which a unit may require a structural building permit.
- (b) An impact fee ordinance may not apply to an improvement that does not create a need for additional infrastructure, including the erection of a sign, the construction of a fence, or the interior renovation of a building not resulting in a change in use. *As added by P.L.221-1991, Sec.15.*

IC 36-7-4-1315

Sec. 1315.

- (a) An impact fee ordinance must establish an impact zone, or a set of impact zones, for each infrastructure type covered by the ordinance. An impact zone established for a particular infrastructure type is not required to be congruent with an impact zone established for a different infrastructure type.
- (b) An impact zone may not extend beyond the jurisdictional boundary of an infrastructure agency responsible for the infrastructure type for which the impact zone was established, unless an agreement under IC 36-1-7 is entered into by the infrastructure agencies.
- (c) If an impact zone, or a set of impact zones, includes a geographic area containing territory from more than one (1) planning and zoning jurisdiction, the applicable legislative bodies and infrastructure agencies shall enter into an agreement under IC 36-1-7 concerning the collection, division, and distribution of the fees collected under the impact fee ordinance. *As added by P.L.221-1991, Sec.16.*

IC 36-7-4-1316

Sec. 1316.

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A unit must include in an impact zone designated under Section 1315 of this chapter the geographical area necessary to ensure that:

- (1) there is a functional relationship between the components of the infrastructure type in the impact zone;
- (2) the infrastructure type provides a reasonably uniform benefit throughout the impact zone; and
- (3) all areas included in the impact zone are contiguous. *As added by P.L.221-1991, Sec.17.*

IC 36-7-4-1317

Sec. 1317.

A unit must identify in the unit's impact fee ordinance the infrastructure agency that is responsible for acquiring, constructing, or providing each infrastructure type included in the impact fee ordinance. *As added by P.L.221-1991, Sec.18.*

IC 36-7-4-1318

Sec. 1318.

- (a) A unit may not adopt an impact fee ordinance under Section 1311 of this chapter unless the unit has prepared or substantially updated a zone improvement plan for each impact zone during the immediately preceding one (1) year period. A single zone improvement plan may be used for two (2) or more infrastructure types if the impact zones for the infrastructure types are congruent.
- (b) Each zone improvement plan must contain the following information:
 - (1) A description of the nature and location of existing infrastructure in the impact zone.
 - (2) A determination of the current level of service.
 - (3) Establishment of a community level of service. A unit may provide that the unit's current level of service is the unit's community level of service in the zone improvement plan.

- (4) An estimate of the nature and location of development that is expected to occur in the impact zone during the following ten (10) year period.
- (5) An estimate of the nature, location, and cost of infrastructure that is necessary to provide the community level of service for the development described in subdivision. The plan must indicate the proposed timing and sequencing of infrastructure installation.
- (6) A general description of the sources and amounts of money used to pay for infrastructure during the previous five (5) years.

(c) If a zone improvement plan provides for raising the current level of service to a higher community level of service, the plan must:

- (1) provide for completion of the infrastructure that is necessary to raise the current level of service to the community level of service within the following ten (10) year period;
- (2) indicate the nature, location, and cost of infrastructure that is necessary to raise the current level of service to the community level of service; and
- (3) identify the revenue sources and estimate the amount of the revenue sources that the unit intends to use to raise the current level of service to the community level of service for existing development. Revenue sources include, without limitation, any increase in revenues available from one (1) or more of the following:
 - (A) Adopting or increasing the following:
 - (i) The county adjusted gross income tax.
 - (ii) The county option income tax.
 - (iii) The county economic development income tax.
 - (iv) The annual license excise surtax.
 - (v) The wheel tax.
 - (B) Imposing the property tax rate per one hundred dollars (\$100) of assessed

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- valuation that the unit may impose to create a cumulative capital improvement fund under IC 36-9-14.5 or IC 36-9-15.5.
- (C) Transferring and reserving for infrastructure purposes other general revenues that are currently not being used to pay for capital costs of infrastructure.
- (D) Dedicating and reserving for infrastructure purposes any newly available revenues, whether from federal or state revenue sharing programs or from the adoption of newly authorized taxes.
- (d) A unit must consult with a qualified engineer licensed to perform engineering services in Indiana when the unit is preparing the portions of the zone improvement plan described in subsections (b) (1), (b) (2), (b) (5), and (c) (2).
- (e) A zone improvement plan and amendments and modifications to the zone improvement plan become effective after adoption as part of the comprehensive plan under the 500 SERIES of this chapter or adoption as part of the capital improvements program under Section 503(5) of this chapter. If the unit establishing the impact fee schedule or formula and establishing the zone improvement plan is different from the unit having planning and zoning jurisdiction, the unit having planning and zoning jurisdiction shall incorporate the zone improvement plan as part of the unit's comprehensive plan and capital improvement plan.
- (f) If a unit's zone improvement plan identifies revenue sources for raising the current level of service to the community level of service, impact fees may not be assessed or collected by the unit unless:
- (1) before the effective date of the impact fee ordinance the unit has available or has adopted the revenue sources that the zone improvement plan specifies will be in effect before the impact fee ordinance becomes effective; and
 - (2) after the effective date of the impact fee ordinance the unit continues to provide adequate funds to defray the cost of raising the current level of service to the community level of service, using revenue sources specified in the zone improvement plan or revenue sources other than impact fees. *As added by P.L.221-1991, Sec.19.*
- ### IC 36-7-4-1319
- Sec. 1319.
- (a) A unit shall amend a zone improvement plan to make adjustments in the nature, location, and cost of infrastructure and the timing or sequencing of infrastructure installations to respond to the nature and location of development occurring in the impact zone. Appropriate planning and analysis shall be carried out before an amendment is made to a zone improvement plan.
- (b) A unit may not amend an impact fee ordinance if the amendment makes a significant change in an impact fee schedule or formula or if the amendment designates an impact zone or alters the boundary of a zone, unless a new or substantially updated zone improvement plan has been approved within the immediately preceding one (1) year period. *As added by P.L.221-1991, Sec.20.*
- ### IC 36-7-4-1320
- Sec. 1320.
- (a) An impact fee ordinance must include:
- (1) a schedule prescribing for each impact zone the amount of the impact fee that is to be imposed for each infrastructure type covered by the ordinance; or
 - (2) a formula for each impact zone by which the amount of the impact fee that is to be imposed for each infrastructure type covered by the ordinance may be derived.
- (b) A schedule or formula included in an impact fee ordinance must provide an objective and uniform standard for calculating impact fees

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that allows fee payers to accurately predict the impact fees that will be imposed on new development. *As added by P.L.221-1991, Sec.21.*

IC 36-7-4-1321

Sec. 1321.

- (a) An impact fee schedule or formula described in Section 1320 of this chapter shall be prepared so that the impact fee resulting from the application of the schedule or formula to a development meets the requirements of this Section. However, this section does not require that a particular methodology be used in preparing the schedule or formula.
- (b) As used in this Section, "impact costs" means a reasonable estimate, made at the time the impact fee is assessed, of the proportionate share of the costs incurred or to be incurred by the unit in providing infrastructure of the applicable type in the impact zone that are necessary to provide the community level of service for the development. The amount of impact costs may not include the costs of infrastructure of the applicable type needed to raise the current level of service in the impact zone to the community level of service in the impact zone for development that is existing at the time the impact fee is assessed.
- (c) As used in this Section, "non-local revenue" means a reasonable estimate, made at the time the impact fee is assessed, of revenue that:
 - (1) will be received from any source (including but not limited to state or federal grants) other than a local government source; and
 - (2) is to be used within the impact zone to defray the capital costs of providing infrastructure of the applicable type.
- (d) As used in this Section, "impact deductions" means a reasonable estimate, made at the time the impact fee is assessed, of the amounts from the following sources that will be paid during the ten (10) year period after assessment of the impact fee to defray the capital costs of providing infrastructure of the applicable types

to serve a development:

- (1) Taxes levied by the unit or on behalf of the unit by an applicable infrastructure agency that the fee payer and future owners of the development will pay for use within the geographic area of the unit.
- (2) Charges and fees, other than fees paid by the fee payer under this chapter, that are imposed by any of the following for use within the geographic area of the unit:
 - (A) An applicable infrastructure agency.
 - (B) A governmental entity.
 - (C) A not-for-profit corporation created for governmental purposes. Charges and fees covered by this subdivision include tap and availability charges paid for extension of services or the provision of infrastructure to the development.
- (e) An impact fee on a development may not exceed:
 - (1) impact costs; minus
 - (2) the sum of non-local revenues and impact deductions. *As added by P.L.221-1991, Sec.22.*

IC 36-7-4-1322

Sec. 1322.

- (a) Except as provided in subsection (b), an impact fee ordinance must require that, if the fee payer requests, an impact fee on a development must be assessed not later than thirty (30) days after the earlier of:
 - (1) the date the fee payer obtains an improvement location permit for the development; or
 - (2) the date that the fee payer voluntarily submits to the unit a development plan for the development and evidence that the property is properly zoned for the proposed development. The plan shall be in the form prescribed by the unit's zoning ordinance and shall contain reasonably sufficient detail for the unit to calculate the impact fee.

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- (b) An impact fee ordinance may provide that if a proposed development is of a magnitude that will require revision of the zone improvement plan in order to appropriately serve the new development, the unit shall revise the unit's zone improvement plan and shall assess an impact fee on a development not later than one hundred eighty (180) days after the earlier of the following:
- (1) The date on which the fee payer obtains an improvement location permit for the development.
 - (2) The date on which the fee payer submits to the unit a development plan for a development and evidence that the property is properly zoned for the proposed development. The development plan must be in the form prescribed by the unit's zoning ordinance and must contain reasonably sufficient detail for the unit to calculate the impact fee.
- (c) An impact fee assessed under subsections (a) or (b) may be increased only if the structural building permit has not been issued for the development and the requirements of subsection (d) are satisfied. In the case of a phased development, only a portion of an impact fee assessed under subsection (a) or (b) that is attributable to the portion of the development for which a permit has not been issued may be increased if the requirements of subsection (d) are satisfied.
- (d) Unless the improvement location permit or development plan originally submitted for the development is changed so that the amount of impact on infrastructure the development creates in the impact zone is significantly increased, an impact fee assessed under: (1) subsection (a) (1) or (b) (1) may not be increased for the period of the improvement location permit's validity; and
- (e) An impact fee assessed under subsection (a) or (b) shall be decreased if the improvement location permit or development plan originally submitted for the development is changed so that the amount of impact on infrastructure that the development creates in the impact zone is significantly decreased. If a change occurs in the permit or plan that results in a decrease in the amount of the impact fee after the fee has been paid, the unit that collected the fee shall immediately refund the amount of the overpayment to the fee payer.
- (f) If the unit fails to assess an impact fee within the period required by subsection (a) or (b), the unit may not assess an impact fee on the development unless the development plan originally submitted for the development is materially and substantially changed.
- (g) Notwithstanding other provisions in this chapter, a unit may not assess an impact fee against a development if:
- (1) an improvement location permit has been issued for all or a part of a development before adoption of an impact fee ordinance that is in compliance with this chapter; and
 - (2) the development satisfies all of the following criteria:
 - (A) The development is zoned for commercial or industrial use before January 1, 1991.
 - (B) The development will consist primarily of new buildings or structures. As used in this clause, the term "new buildings or structures" does not include additions or expansions of existing buildings or structures.
 - (C) The parts of the development for which a structural building permit has not been issued are owned or controlled by the person that owned or controlled the development on January 1, 1991.
 - (D) A structural building permit is issued for the development not more than four (4) years after the effective date of the impact fee ordinance.
 - (E) The development is part of a common scheme of development that:
 - (i) involves land that is contiguous;

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- (ii) involves a plan for development that includes a survey of the land, engineering drawings, and a site plan showing the anticipated size, location, and use of buildings and the anticipated location of streets, sewers, and drainage;
- (iii) if plan approval is required, resulted in an application being filed with an appropriate office, commission, or official of the unit before January 1, 1991, that resulted or may result in approval of any phase of the development plan referred to in item (ii);
- (iv) has been diligently pursued since January 1, 1991;
- (v) resulted before January 1, 1991, in a substantial investment in creating, publicizing, or implementing the common scheme of development; and
- (vi) involved the expenditure of significant funds before January 1, 1991, for the provision of improvements, such as roads, sewers, water treatment facilities, water storage facilities, water distribution facilities, drainage systems, or parks, that are on public lands or are available for other development in the area.

(h) Notwithstanding any other provision of this chapter, this chapter does not impair the validity of any contract between a unit and a fee payer that was:

- (1) entered into before January 1, 1991; and
- (2) executed in consideration of zoning amendments or annexations requested by the fee payer.

As added by P.L.221-1991, Sec.23.

IC 36-7-4-1323

Sec. 1323.

- (a) Except as provided in Section 1324 of this chapter, an impact fee assessed in compliance with Section 1322 of this chapter is due and payable on the date of issuance of the structural building permit for the new development on which the impact fee is imposed.
- (b) For a phased development, an impact fee shall be prorated for purposes of payment according to the impact of the parcel for which a structural building permit is issued in relation to the total impact of the development. In accordance with Section 1324 of this chapter, only the prorated portion of the assessed impact fee is due and payable on the issuance of the permit.
- (c) If an impact fee ordinance is repealed, lapses, or becomes ineffective after the assessment of an impact fee on a development but before the issuance of the structural building permit for part or all of the development:
 - (1) any part of the impact fee attributable to the part of the development for which a structural building permit has not been issued is void and is not due and payable, in the case of a phased development; and
 - (2) the entire impact fee is void and is not due and payable, in the case of a development other than a phased development. As added by P.L.221-1991, Sec. 24.

IC 36-7-4-1324

Sec. 1324.

- (a) An impact fee ordinance must include an installment payment plan. The installment payment plan must at least offer a fee payer the option of paying part of an impact fee in equal installment payments if the impact fee is greater than five thousand dollars (\$5,000). In an installment plan under this Section:
 - (1) a maximum of five thousand dollars (\$5,000) or five percent (5%) of the impact fee, whichever is greater, may become payable on the date the structural building permit is issued for the development on which the fee is imposed;
 - (2) the first installment may not become due

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and payable less than one (1) year after the date the structural building permit is issued for the development on which the fee is imposed; and

- (3) the last installment may not be due and payable less than two (2) years after the date the structural building permit is issued for the development on which the fee is imposed.
- (b) An impact fee ordinance may require an impact fee of five thousand dollars (\$5,000) or less to be paid in full on the date the structural building permit is issued for the development on which the impact fee is imposed.
- (c) An impact fee ordinance may provide that a reasonable rate of interest, not to exceed the prejudgment rate of interest in effect at the time the interest accrues, may be charged if the fee payer elects to pay in installments. If interest is charged, the ordinance must provide that interest accrues only on the portion of the impact fee that is outstanding and does not begin to accrue until the date the structural building permit is issued for the development or the part of the development on which the impact fee is imposed.
- (d) An impact fee ordinance may provide that if all or part of an installment is not paid when due and payable, the amount of the installment shall be increased on the first day after the installment is due and payable by a penalty amount equal to ten percent (10%) of the installment amount that is overdue. If interest is charged under subsection (c), the interest shall be charged on the penalty amount. *As added by P.L.221-1991, Sec. 25.*

IC 36-7-4-1325

Sec. 1325.

- (a) A unit may use any legal remedy to collect an impact fee imposed by the unit. A unit must bring an action to collect an impact fee and all penalties, costs, and collection expenses associated with a fee not later than ten (10) years after the fee or the prorated portion of the

impact fee first becomes due and payable.

- (b) On the date a structural building permit is issued for the development of property on which the impact fee is assessed, the unit acquires a lien on the real property for which the permit is issued. For a phased development, the amount of the lien may not exceed the prorated portion of the impact fee due and payable in one (1) or more installments at the time the structural building permit is issued.
- (c) A lien acquired by a unit under this Section is not affected by a sale or transfer of the real property subject to the lien, including the sale, exchange, or lease of the real property under IC 36-1-11.
- (d) A lien acquired by a unit under this Section continues for ten (10) years after the impact fee or the prorated portion of the impact fee becomes due and payable. However, if an action to enforce the lien is filed within the ten (10) year period, the lien continues until the termination of the proceeding.
- (e) A holder of a lien of record on any real property on which an impact fee is delinquent may pay the delinquent impact fee and any penalties and costs. The amount paid by the lien holder is an additional lien on the real property in favor of the lien holder and is collectible in the same manner as the original lien.
- (f) If a person pays an impact fee assessed against any real property, the person is entitled to a receipt for the payment that is:
 - (1) on a form prescribed by the impact fee ordinance; and
 - (2) issued by a person designated in the impact fee ordinance. *As added by P.L.221-1991, Sec.26.*

IC 36-7-4-1326

Sec. 1326.

- (a) An impact fee ordinance may provide for a reduction in an impact fee for housing development that provides sale or rental housing, or both, at a price that is affordable to

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an individual or a family earning less than eighty percent (80%) of the median income for the county in which the housing development is located. If the housing development comprises more than one (1) residential unit, the impact fee reduction shall apply only to the residential units that are affordable to an individual or a family earning less than eighty percent (80%) of the median income of the county.

- (b) If the impact fee ordinance provides for a reduction in an impact fee under subsection (a), the ordinance must:
- (1) contain a schedule or formula that sets forth the amount of the fee reduction for various types of housing development specified in subsection (a);
 - (2) require that, as a condition of receiving the fee reduction, the owner execute an agreement that:
 - (A) is binding for a period of at least five (5) years on the owner and subsequent owners; and
 - (B) limits the tenancy of residential units receiving the fee reduction to individuals or families who at the time the tenancy is initiated are earning less than eighty percent (80%) of the median income of the county;
 - (3) contain standards to be used in determining if a particular housing development specified in subsection (a) will receive a fee reduction; and
 - (4) designate a board or an official of the unit to conduct the hearing required by subsection (c).
- (c) A fee reduction authorized by this Section must be approved by a board or official of the unit at a public hearing. *As added by P.L.221-1991, Sec.27.*

IC 36-7-4-1327

Sec. 1327. An impact fee ordinance must provide a procedure through which the fee reduction decision

made under Section 1326 of this chapter may be appealed by the following persons:

- (1) The person requesting the fee reduction.
- (2) An infrastructure agency responsible for infrastructure of the applicable type for the impact zone in which the impact fee reduction is granted. *As added by P.L.221-1991, Sec.28.*

IC 36-7-4-1328

Sec. 1328.

A unit that provides a fee reduction under Section 1326 of this chapter shall pay into the account or accounts established for the impact zone in which the fee was reduced an amount equal to the amount of the fee reduction. *As added by P.L.221-1991, Sec.29.*

IC 36-7-4-1329

Sec. 1329.

- (a) A unit imposing an impact fee shall establish a fund to receive amounts collected under this series.
- (b) Money in a fund established under subsection (a) at the end of the unit's fiscal year remains in the fund. Interest earned by the fund shall be deposited in the fund.
- (c) The fiscal officer of the unit shall manage the fund according to the provisions of this series. The fiscal officer shall annually report to the unit's plan commission and to each infrastructure agency responsible for infrastructure in an impact zone. The report must include the following:
 - (1) The amount of money in accounts established for the impact zone.
 - (2) The total receipts and disbursements of the accounts established for the impact zone.
- (d) A separate account shall be established in the fund for each impact zone established by the unit and for each infrastructure type within each zone. Interest earned by an account shall be deposited in that account. *As added by P.L.221-1991, Sec.30.*

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IC 36-7-4-1330

Sec. 1330.

An impact fee collected under this series shall be used for the following purposes:

- (1) Providing funds to an infrastructure agency for the provision of new infrastructure that:
 - (A) is necessary to serve the new development in the impact zone from which the fee was collected; and
 - (B) is identified in the zone improvement plan.
- (2) In an amount not to exceed five percent (5%) of the annual collections of an impact fee, for expenses incurred by the unit that paid for the consulting services that were used to establish the impact fee ordinance.
- (3) Payment of a refund under Section 1332 of this chapter.
- (4) Payment of debt service on an obligation issued to provide infrastructure described in subdivision (1). *As added by P.L.221-1991, Sec.31.*

IC 36-7-4-1331

Sec. 1331.

- (a) An infrastructure agency shall, within the time described in the zone improvement plan, construct infrastructure for which:
 - (1) a zone improvement plan has been adopted;
 - (2) an impact zone has been established; and
 - (3) an impact fee has been collected.
- (b) A unit may amend the unit's zone improvement plan, including the time provided in the plan for construction of infrastructure, only if the amount of expenditures provided for the construction of infrastructure in the original plan does not decrease in any year and the benefit to the overall impact zone does not decrease because of the amendment. *As added by P.L.221-1991, Sec.32.*

IC 36-7-4-1332

Sec. 1332.

- (a) A fee payer is entitled to a refund of an impact fee if an infrastructure agency:
 - (1) has failed to complete a part of the infrastructure for which the impact fee was imposed not later than:
 - (A) twenty-four (24) months after the time described in Section 1331 of this chapter; or
 - (B) a longer time as is reasonably necessary to complete the infrastructure if unforeseeable and extraordinary circumstances that are not in whole or in part caused by the unit have delayed the construction;
 - (2) has unreasonably denied the fee payer the use and benefit of the infrastructure during the useful life of the infrastructure; or
 - (3) has failed within the earlier of:
 - (A) six (6) years after issuance of the structural building permit; or
 - (B) the anticipated infrastructure completion date as specified in the zone improvement plan existing on the date the impact fee was collected; to make reasonable progress toward completion of the specific infrastructure for which the impact fee was imposed or thereafter fails to make reasonable progress toward completion.
- (b) An application for a refund under subsection (a) must be filed with the unit that imposed the impact fee not later than two (2) years after the right to a refund accrues. A unit shall issue a refund in part or in full or shall reject the application for refund not later than thirty (30) days after receiving an application for a refund.
- (c) If a unit approves a refund in whole or in part, the unit shall pay the amount approved, plus interest from the date on which the impact fee was paid to the date the refund is issued. The interest rate shall be the same rate as the rate that the unit's impact fee ordinance provides for

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impact fee payments paid in installments.

- (d) If a unit rejects an application for refund or approves only a partial refund, the fee payer may appeal not later than sixty (60) days after the rejection or partial approval to the unit's impact fee review board established under Section 1338 of this chapter by filing with the board an appeal on a form prescribed by the board. The board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to a lay person.
- (e) An impact fee ordinance shall designate the employee or official of the unit who is responsible for accepting, rejecting, and paying a refund and interest.
- (f) A unit's impact fee review board shall hold a hearing on all appeals for a refund under this Section. The hearing shall be held not later than forty-five (45) days after the application for appeal is filed with the board. A unit's impact fee review board shall provide notice of the application for refund to the infrastructure agency responsible for the infrastructure for which the impact fee was imposed.
- (g) An impact fee review board holding a hearing under subsection (f) shall determine the amount of a refund that shall be made to the fee payer from the account established for the infrastructure for which the fee was imposed. A refund ordered by the board must include interest from the date the impact fee was paid to the date the refund is issued at the same rate the ordinance provides for impact fee payments paid in installments.
- (h) A party aggrieved by a final decision of an impact fee review board in a hearing under subsection (f) may appeal to the circuit or superior court of the county in which the unit is located and is entitled to a trial de novo. As added by P.L.221-1991, Sec.33.

IC 36-7-4-1333

Sec. 1333.

- (a) A person against whom an impact fee has been

assessed may appeal the amount of the impact fee. A unit may not deny issuance of a structural building permit on the basis that an impact fee has not been paid or condition issuance of the permit on the payment of an impact fee.

However, in the case of an impact fee of one thousand dollars (\$1,000) or less a unit may require a fee payer to:

- (1) pay the impact fee; or
 - (2) bring an appeal under this Section; before the unit issues a structural building permit for the development for which the impact fee was assessed.
- (b) A person must file a petition for a review of the amount of an impact fee with the unit's impact fee review board not later than thirty (30) days after issuance of the structural building permit for the development for which the impact fee was assessed. An impact fee ordinance may require a petition to be accompanied by payment of a reasonable fee not to exceed one hundred dollars (\$100). A fee payer shall receive a full refund of the filing fee if:
 - (1) the fee payer prevails;
 - (2) the amount of the impact fee or the reductions or credits against the fee is adjusted by the unit, the board, or a court; and
 - (3) the body ordering the adjustment finds that the amount of the fee, reductions, or credits were arbitrary or capricious.
 - (c) A unit's impact fee review board shall prescribe the form of the petition for review of an impact fee under subsection (b). The board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to a lay person. The form must require the petitioner to specify:
 - (1) a description of the new development on which the impact fee has been assessed;
 - (2) all facts related to the assessment of the impact fee; and
 - (3) the reasons the petitioner believes that the amount of the impact fee assessed is

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erroneous or is greater than the amount allowed by the fee limitations set forth in this series.

- (d) A unit's impact fee review board shall prescribe a form for a response by a unit to a petition for review under this Section. The board shall issue instructions for completion of the form. The form must require the unit to indicate:
 - (1) agreement or disagreement with each item indicated on the petition for review under subsection (c); and
 - (2) the reasons the unit believes that the amount of the fee assessed is correct.
- (e) Immediately upon the receipt of a timely filed petition on the form prescribed under subsection (c), a unit's impact fee review board shall provide a copy of the petition to the unit assessing the impact fee. The unit shall not later than thirty (30) days after the receipt of the petition provide to the board a completed response to the petition on the form prescribed under subsection (d). The board shall immediately forward a copy of the response form to the petitioner.
- (f) An impact fee review board shall:
 - (1) review the petition and the response submitted under this Section; and
 - (2) determine the appropriate amount of the impact fee not later than thirty (30) days after submission of both petitions.
- (g) A fee payer aggrieved by a final determination of an impact fee review board may appeal to the circuit or superior court of the county in which the unit is located and is entitled to a trial de novo. If the assessment of a fee is vacated by judgment of the court, the assessment of the impact fee shall be remanded to the board for correction of the impact fee assessment and further proceedings in accordance with law.
- (h) If a petition for a review or an appeal of an impact fee assessment is pending, the impact fee is not due and payable until after the petition or appeal is finally adjudicated and the amount of the fee is determined. *As added by*

P.L.221-1991, Sec.34.

IC 36-7-4-1334

Sec. 1334.

An impact fee ordinance must set forth the reasons for which an appeal of the amount of an impact fee may be made. The impact fee ordinance must provide that an appeal of the amount of an impact fee may be made for the following reasons:

- (1) A fact assumption used in determining the amount of an impact fee is incorrect.
- (2) The amount of the impact fee is greater than the amount allowed under Sections 1320, 1321, and 1322 of this chapter. *As added by P.L.221-1991, Sec.35.*

IC 36-7-4-1335

Sec. 1335.

- (a) As used in this Section, "improvement" means an improvement under Section 1313(2) of this chapter or a site improvement, land, or real property interest as follows:
 - (1) That is to be used for at least one (1) of the infrastructure purposes specified in Section 1309 of this chapter.
 - (2) That is included in or intended to be used relative to an infrastructure type for which the unit has imposed an impact fee in the impact zone.
 - (3) That is not a type of improvement that is uniformly required by law or rule for the type of development on which the impact fee has been imposed.
 - (4) That is or will be:
 - (A) public property; or
 - (B) furnished or constructed under requirements of the unit and is or will be available for use by other development in the area.
 - (5) That is beneficial to existing development and future development in the impact zone and is not beneficial to only one (1) development.

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- (6) That either:
 - (A) allows the removal of a component of infrastructure planned for the impact zone;
 - (B) is a useful addition to the zone improvement plan; or
 - (C) is reasonably likely to be included in a future zone improvement plan for the impact zone.
- (7) That is:
 - (A) constructed, furnished, or guaranteed by a bond or letter of credit under a request by an authorized official of the:
 - (i) applicable infrastructure agency; or
 - (ii) unit that imposed the impact fee; or
 - (B) required to be constructed or furnished under a written commitment that:
 - (i) is requested by an authorized official of the applicable infrastructure agency or the unit that imposed the impact fee;
 - (ii) concerns the use or developing of the development against which the impact fee is imposed; and
 - (iii) is made under Section 613, 614, or 921 of this chapter.
- (b) A fee payer is entitled to a credit against an impact fee if the owner or developer of the development constructs or provides:
 - (1) infrastructure that is an infrastructure type for which the unit imposed an impact fee in the impact zone; or
 - (2) an improvement.
- (c) A fee payer is entitled to a credit under this Section for infrastructure or an improvement that:
 - (1) is constructed or furnished relative to a development after January 1, 1989; and
 - (2) meets the requirements of this Section.
- (d) The amount of a credit allowed under this Section shall be determined at the date the impact fee is assessed. However, if an

assessment is not requested, the amount of the credit shall be determined at the time the structural building permit is issued. The amount of the credit shall be:

- (1) determined by the:
 - (A) person constructing or providing the infrastructure or improvement; and
 - (B) applicable infrastructure agency; and
- (2) equal to the sum of the following:
 - (A) The cost of constructing or providing the infrastructure or improvement.
 - (B) The fair market value of land, real property interests, and site improvements provided.
- (e) The amount of a credit may be increased or decreased after the date the impact fee is assessed if, between the date the impact fee is assessed and the date the structural building permit is issued, there is a substantial and material change in the cost or value of the infrastructure or improvement that is constructed or furnished from the cost or value determined under subsection (d). However, at the time the amount of a credit is determined under subsection (d), the person providing the infrastructure or improvement and the applicable infrastructure agency may agree that the amount of the credit may not be changed. The person providing the infrastructure or improvement may waive the person's right to a credit under this Section. *As added by P.L.221-1991, Sec.36.*

IC 36-7-4-1336

Sec. 1336.

- (a) If the parties cannot agree on the cost or fair market value under Section 1335(d) of this chapter, the fee payer or the person constructing or providing the infrastructure or improvement may file a petition for determination of the amount of the credit with the unit's impact fee review board not later than thirty (30) days after the structural building permit is issued for the development on which

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the impact fee is imposed. A petition under this subsection may be made as part of an appeal proceeding under Section 1334 of this chapter or may be made under this Section.

- (b) An impact fee review board shall prescribe the form of the petition for determination of the amount of a credit under this Section. The board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to a lay person.
- (c) An impact fee review board shall prescribe a form for a response by the applicable infrastructure agency to a petition under this Section for determination of a credit amount. The board shall issue instructions for completion of the form.
- (d) Immediately after receiving a timely filed petition under this Section for determination of a credit amount, an impact fee review board shall provide a copy of the petition to the applicable infrastructure agency. Not later than thirty (30) days after receiving a copy of the petition, the infrastructure agency shall provide to the board a response on the form prescribed under subsection (c). The board shall immediately provide the petitioner with a copy of the infrastructure agency's response.
- (e) The impact fee review board shall:
 - (1) review a petition and response filed under this Section; and
 - (2) determine the amount of the credit not later than thirty (30) days after the response is filed.
- (f) A fee payer aggrieved by a final determination of an impact fee review board under this Section:
 - (1) may appeal to the circuit or superior court of the county in which the unit is located; and
 - (2) is entitled to a trial de novo. *As added by P.L.221-1991, Sec.37.*

IC 36-7-4-1337

Sec. 1337.

An impact fee ordinance shall do the following:

- (1) Establish a method for reasonably allocating credits to fee payers in situations in which the person providing infrastructure or an improvement is not the fee payer.
- (2) Allow the person providing infrastructure or an improvement to designate in writing a reasonable and administratively feasible method of allocating credits to future fee payers. *As added by P.L.221-1991, Sec.38.*

IC 36-7-4-1338

Sec. 1338.

- (a) Each unit that adopts an impact fee ordinance shall establish an impact fee review board consisting of three (3) citizen members appointed by the executive of the unit. A member of the board may not be a member of the plan commission. An impact fee ordinance must do the following:
 - (1) Set the terms the members shall serve on the board.
 - (2) Establish a procedure through which the unit's executive shall appoint a temporary replacement member meeting the qualifications of the member being replaced in the case of conflict of interest.
- (b) An impact fee review board must consist of the following members:
 - (1) One (1) member who is a real estate broker licensed in Indiana.
 - (2) One (1) member who is an engineer licensed in Indiana.
 - (3) One (1) member who is a certified public accountant.
- (c) An impact fee review board shall review the amount of an impact fee assessed, the amount of a refund, and the amount of a credit using the following procedures:
 - (1) The board shall fix a reasonable time for the hearing of appeals.

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- (2) At a hearing, each party may appear and present evidence in person, by agent, or by attorney.
- (3) A person may not communicate with a member of the board before the hearing with intent to influence the member's action on a matter pending before the board.
- (4) The board may reverse, affirm, modify, or otherwise establish the amount of an impact fee, a credit, a refund, or any combination of fees, credits, or refunds. For purposes of this subdivision, the board has all the powers of the official of the unit from which the appeal is taken.
- (5) The board shall decide a matter that the board is required to hear:
 - (A) at the hearing at which the matter is first presented; or
 - (B) at the conclusion of the hearing on the matter, if the matter is continued.
- (6) Within five (5) days after making a decision, the board shall provide a copy of the decision to the unit and the fee payer involved in the appeal.
- (7) The board shall make written findings of fact to support the board's decision. *As added by P.L.221-1991, Sec.39.*

IC 36-7-4-1339

Sec. 1339.

- (a) This Section applies to a person having an interest in real property that may be subject to an impact fee ordinance if the development occurs on the property.
- (b) A person may seek to:
 - (1) have a court determine under IC 34-26-1 any question of construction or validity arising under the impact fee ordinance; and
 - (2) obtain a declaration of rights, status, or other legal relations under the ordinance.
- (c) The validity of an impact fee ordinance adopted by a unit or the validity of the application of the ordinance in a specific impact zone may be

challenged under this Section on any of the following grounds:

- (1) The unit has not provided for a zone improvement plan in the unit's comprehensive plan.
- (2) The unit did not prepare or substantially update the unit's zone improvement plan in the year preceding the adoption of the impact fee ordinance.
- (3) The unit has not identified the revenue sources the unit intends to use to implement the zone improvement plan, if identification of the revenue sources is required under Section 1318 (c) of this chapter.
- (4) The unit has not complied with the requirements of Section 1318(f) of this chapter.
- (5) The unit has not made adequate revenue available to complete infrastructure improvements identified in the unit's zone improvement plan.
- (6) The impact fee ordinance imposes fees on new development that will not create a need for additional infrastructure.
- (7) The impact fee ordinance imposes on new development fees that are excessive in relation to the infrastructure needs created by the new development.
- (8) The impact fee ordinance does not allow for reasonable credits to fee payers.
- (9) The unit imposed a prohibition or delay on new development to enable the unit to complete the adoption of an impact fee ordinance.
- (10) The unit otherwise fails to comply with this series in the adoption of an impact fee ordinance. *As added by P.L.221-1991, Sec.40. Amended by P.L.1-1998, Sec.206.*

IC 36-7-4-1340

Sec. 1340.

- (a) An impact fee ordinance may take effect not

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earlier than six (6) months after the date on which the impact fee ordinance is adopted by a legislative body.

- (b) An impact fee may not be collected under an impact fee ordinance more than five (5) years after the effective date of the ordinance. However, a unit may adopt a replacement impact fee ordinance if the replacement impact fee ordinance complies with the provisions of this series. *As added by P.L.221-1991, Sec.41.*

IC 36-7-4-1341

Sec. 1341.

A unit may not prohibit or delay new development to wait for the completion of all or a part of the process necessary for the development, adoption, or updating of an impact fee. *As added by P.L.221-1991, Sec.42.*

IC 36-7-4-1342

Sec. 1342.

The general assembly finds that the powers of a local governmental unit to permit and provide for infrastructure are not limited by the provisions of this chapter except as expressly provided in this chapter. *As added by P.L.221-1991, Sec.43.*

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Appendix B: Capital Assets

The following tables illustrates the Capital Assets of the Valparaiso Park Department through 2023. Assessment includes Land, Vehicles, Pathways, Land Improvements, Buildings, and Machinery / Equipment.

This information was provided by the City of Valparaiso.

City of Valparaiso, Indiana				Please highlight in RED any asset retired or removed from service			
Parks - Land				Please add any new asset in the GREEN section below			
For the Year Ended December 31, 2023				Current Repro Cost/Acre			
				10,000			
Asset Description	Acquisition Year	Acreage	Location	Replacement Cost Total (\$)	Deflator	Cost	Federal %
Kirchhoff Millerwoods	1918	15.9 acres (A)	2A			37,500	
Forest Park Golf	1948	122.5 acres (A)	35A			471,680	
Ogden/Beta	1948	10 acres (E)				38,400	
Forest Park	1948	10 acres (E)				38,400	
Will Park	1949	3.3 acres (A)	.8A			27,800	
Forest Park Golf	1956	course expanded (A)				154,280	
Tower Park	1959	5 acres (A)				21,000	
Glenrose North & South	1960	12 acres (A)	Valplayso			26,527	
Rogers-Lakewood Park	1961	122.5 acres (A)	80A			113,822	
Berkley Park	1962	1.7 acres (A)				60,000	
Bicentennial park	1973	17.5 acres (A)				55,650	
all triangles---Central	1975	3 acres total (E)				25,650	
Banta Senior Center	1983	2 acres (A)				31,680	
Hotter's Lagoon	1983	47 acres (E)				141,000	
Fairgrounds Park	1986	27 acres (E)				470,610	
200 East Park	1991	3.5 acres (E)				75,810	
Creekside	1992	172 acres (A)				400,522	
Westside Park	1993	15 acres (E)				344,700	
Foundation Meadows	2000	35 acres (A)				108,576	
Creekside	2005	68.9 acres - Vitroux Property				100,000	
Jessie-Pifer Park	2007	2.3 acres				150,000	
Central Park West	2015					985,000	
Central Park East	2011					780,000	
Vale Park Pathway	2016					402,260	
Clifford Property 2906 Campbell	2016					307,632	
1 Valley Drive	2020			99,999	1.000	99,999	
		0.00		99,999		5,468,498	

City of Valparaiso, Indiana		Please highlight in RED any asset retired or removed from service						
Parks - Vehicles		Please add any new asset in the GREEN section below						
For the Year Ended December 31, 2023								
Asset Description	VIN	Acquisition Year	Cost	Useful Life	Beginning Accumulated Depreciation	Depreciation Expense	Ending Accumulated Depreciation	Net Book Value
Chevy C3500 1 ton-1GBHC34K3LE172851		1990	21,948	8	21,948	0	21,948	0
Chevy C3500 1 ton-1GBJC34K0NE171927		1992	21,948	8	21,948	0	21,948	0
Chevy C3500 1 ton-1GBJC34L75E114127		1995	21,948	8	21,948	0	21,948	0
Chevy C3500 1 ton-1GBJC34R078859		1999	21,948	8	21,948	0	21,948	0
Chevy C3500 1 ton-1GBJC34R9YF453200		2000	21,948	8	21,948	0	21,948	0
Chevy C2500 HD-1GCHC24U63Z256212		2003	17,000	8	17,000	0	17,000	0
Chevy S1500 Ext. cab-1GCS196148206522		2004	15,520	8	15,520	0	15,520	0
Chevy 1500 ext. cab 4x4-1GCEK19T34Z328226		2004	22,117	8	22,117	0	22,117	0
Chevy 2500 4x4-1GCHK24U34E368624		2004	19,142	8	19,142	0	19,142	0
Chevy C 3500 Dump truck-1GBJC34U64E384566		2004	21,948	8	21,948	0	21,948	0
Ford Freestar Van		2005	3,000	5	3,000	0	3,000	0
Chevy C3500 1 ton-1GBJC34U76E215661		2006	25,271	8	25,271	0	25,271	0
Chevy Silverado		2010	23,000	8	23,000	0	23,000	0
Chevy Silverado		2010	23,000	8	23,000	0	23,000	0
Chevy White truck (Arnell)		2010	24,212	8	24,212	0	24,212	0
2012 GMC C3500HD		2011	29,574	8	29,574	0	29,574	0
GMC 2500 Sierra 1GTO12CG2DF145926		2012	20,900	8	20,900	0	20,900	0
GMC Pickup (Paul Sur)		2013	20,861	8	20,861	0	20,861	0
Ford F-150 4x2 Pickup 1FTMF1C8XGKF33883		2016	20,051	5	20,051	0	20,051	0
GMC Sierra 1500 Pickup 1GTR1LEC7GZ389301		2016	26,313	5	26,313	0	26,313	0
Ford F-250 4x4 Pickup 1FTBF2B866HEB23501		2016	24,858	5	24,858	0	24,858	0
Ford F-250 4x2 Pickup 1FTMF1C87GFC32173		2016	19,720	5	19,720	0	19,720	0
Ford F-250 4x2 Pickup 1FTBF2B60GEC73053		2016	29,510	5	29,510	0	29,510	0
Chevrolet Silverado 1GCVKNECH2271890 (capital lease)		2017	28,699	8	21,524	3,587	25,112	3,587
Jeep Cherokee 4x4 1C4PJMA858W655332 (capital lease)		2017	21,583	8	16,187	2,698	18,885	2,698
Ford F-250 Truck 1FTBF2B64KEF81416 (2019)		2019	26,418	8	13,209	3,302	16,511	9,907
Ford F-250 Truck 1FTBF2B64KEF81414 (2019)		2019	26,418	8	13,209	3,302	16,511	9,907
Ford F-250 Truck 1FTBF2B64KEF81415 (2019)		2019	26,418	8	13,209	3,302	16,511	9,907
2020 RAM Promaster Cargo Van per OSD Loans	ZFBHRAF0L6P19474	2020	23,105	8	8,664	2,888	11,553	11,553
2021 Chevy Silverado 4500 Truck		2021	68,613	8	17,153	8,577	25,730	42,883
2021 GMC Sierra Pickup Truck		2021	26,877	8	6,719	3,360	10,079	16,798
White GMC Terrain	3GKALTEV1NLI05646	2022	29,659	8	3,707	3,707	7,415	22,244
Ford Transit Van	NMOL57523N1527379	2022	33,171	10	3,317	3,317	6,634	26,537
			806,698		612,637	38,041	650,678	156,020

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Appendix B: Capital Assets (Continued)

City of Valparaiso, Indiana		Please highlight in RED any asset retired or removed from service		
Parks - Machinery & Equipment		Please add any new asset in the GREEN section below		
For the Year Ended December 31, 2023				
Asset Description	Make / Model / Ref	Location	Acquisition Year	Cost
John Deere AMT-4766	51	Fairgrounds Park	1988	8,000
John Deere 2355 Tractor-CD4239D824254	35	FM shop/FG	1989	30,000
Ingersoll Rand Compressor trailer-184234	77	FM shop	1991	12,000
Case 580 super K backhoe-J160161800	31	FM shop	1992	35,000
John Deere Triplex-M02653D040037	61	Creekside Golf	1995	23,000
Mowbark Wood Chipper-1553	76	Hort	1995	10,000
Case Skidsteer-JAF0197233	29	Lakewood	1996	30,000
2 vertical irrigation pumps 40hp-CD6/980-954-89-GT		Creekside Golf	1998	20,000
Toro electric valve sprinkler heads		Creekside Golf	1998	550,000
burglary & fire alarm system		Creekside Golf	1998	9,000
Toro Workman truckster-200000101	45	Creekside Golf	2000	14,000
Toro Sidewinder 3100-200000276	57	Creekside Golf	2000	25,000
Toro Workman truckster-200000132	48	FPGC	2000	14,000
Jacobson LF4675-1708	33	FPGC	2002	63,000
John Deere Aerator md/1500-TC1500X035005		FPGC	2004	12,000
NY0018 Neary Grinder Ser. #360		FPGC	2005	16,592
NY0018 Neary Grinder Ser. #103		FPGC	2005	9,403
Kubota Triculster RTV 900W6H-53624	68	Fairgrounds Park	2006	11,588
Johnson Deere F1420/deck-TC4206040100	36	FM Shop	2006	12,295
Full Swing Golf Simulator-156913D651979F2E14		Creekside Golf	2007	50,000
Full Swing Golf Simulator-9730755024548ZF056		Creekside Golf	2007	50,000
Dell Power edge 2940 web server-UT008MIDT2940		FM office	2007	10,000
ODB LTC 600 Leaf vac 0607-4776	79	FM Shop	2007	16,850
John Deere F1420 TC1420G070060	414	FM Shop	2007	12,105
John Deere 2500E Gr Mower TC25EG010106	84	FM Shop	2007	24,408
John Deere 3225C Fairway Mower TC3235C0404061	97	FM Shop	2007	36,255
Smithco Spray Star 3182	426	FPGC	2009	34,549
Smithco Typhoon Pump J104-501		Creekside Golf	2010	1,848
Jacobson Gplex III Greens mower reels rollers FH001143		Creekside Golf	2010	30,383
Salisco S00374 power roller-trailer 091207000090652869		Creekside Golf	2010	6,136
Smithco 42-001D Sandrake 13327		Creekside Golf	2010	6,190
Jacobson Gplex III Tee mower & reels FH001169		FPGC	2010	26,169
Salisco S00374 power roller-trailer 091207000090652870		FPGC	2010	6,136
Planetair PR0449 Aerator 5031990		FPGC	2010	23,124
Turfco T00166 Top Dresser M00379		FPGC	2010	14,461
John Deere Fairway Mower 7500 TC7500X030018		FPGC	2010	40,000
Smithco 42-001D Sandrake 13389		FPGC	2010	6,190
Electronic Marquee		CPP	2012	35,000
Electronic Marquee		Central Park Plaza E	2012	35,000
Kubota F3080 Tractor and mower deck #11311 n& #1156	#44	FM shop	2012	17,700
Jacobson AR-522 mower		FPGC	2012	46,000
UV Filtration System		CPP splash pad	2014	26,000
UV Filtration System		Central Park Plaza E	2014	26,000
Aerovator - Burriss Equipment		FM Shop	2014	10,800
Lift gate for Maintenance Pickup Truck		FM Shop	2014	5,200
Zamboni Ice Resurfer		Central Park Plaza W	2015	51,000
5600 Bobcat Toolcat AHG811960		Central Park Plaza W	2015	64,439
John Deere 7997R Commercial Mower #1		FM maint	2015	26,503
John Deere 7997R Commercial Mower #2		FM maint	2015	26,503
Smithco Typhoon Pump J105-501		FPGC	2015	26,289
Bobcat Toolcat AHG813409 w/sowblower, trailer		FM Shop (VP West PW)	2016	73,905
Toro Greensmower Tri Flex and attachments 008-06574		FPGC	2016	32,886
Kubota 39HP Standard 60" Rail mower 61414		FPGC	2016	27,400
Mid-Size Full Matrix Message Board-WVTMB-10		Hort	2016	17,205
John Deere 1575 Terrain Cut Mower with 60" snowblower		throughout	2018	32,000
Club Car Carryall (2018)		throughout	2019	8,600
ABI ForceField Groomer		throughout	2019	28,000
ForeUp Golf Software		throughout	2019	18,000
Inside Hitting Nets		Creekside	2019	5,000
Hustler Zero Turn 104"		throughout	2019	23,000
Cub Cadet		throughout	2019	8,000
Golf Simulator (update)		Creekside	2019	17,000
String Lights		CPP	2019	0
Solar Parking lot lights quantity of 3		Bicentennial Park	2020	5,100
V plow for tool cart snow removal		Central Park Plaza	2020	6,076
Stump grinder			2020	9,535
Security Camera		ValPLAYso	2020	8,392
Passenger Boat		Lakewood Park	2020	10,000
2021 John Deere Gator TX Utility Vehicles per OSD Loans			2021	22,280
Mechanic Vehicle lift			2020	14,492
John Deere Gator			2021	7,360
John Deere Gator			2021	7,360
John Deere Gator			2021	7,360
2011 Toro 3040 Sand Pro			2021	11,000
2015 Toro 3040 Sand Pro			2021	14,000
2015 Toro 3420 Diesel Triflex			2021	18,000
2015 Toro 3150 Grandmower			2021	14,000
2015 Toro Sidewinder			2021	19,250
2022 Bobcat L28		Parks	2022	58,633
				2,219,949

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Appendix C:

Summary of Valparaiso Park Department Revenues 2020-2024

City of Valparaiso - Park Department						Provided by: City of Valparaiso
Park Department Revenues – 2020-2024						
Year	Real Property Tax/Excise Tax Income	CVET / FIT (Financial) Tax	General Park Receipts (Non-Tax Revenue)	Park Receipts (Special Non-Revert Cap. Account)	Park NRO – Regular	TOTALS
2020	\$ 3,128,155	\$ 29,716	\$ 97,475	\$ 17,514	\$ 2,121,615	\$ 5,394,474
2021	\$ 3,365,425	\$ 32,854	\$ 144,184	\$ 20,986	\$ 2,415,442	\$ 5,978,891
2022	\$ 3,456,337	\$ 35,058	\$ 228,417	\$ 16,915	\$ 2,895,916	\$ 6,632,643
2023	\$ 2,812,667	\$ 12,255	\$ 208,835	\$ 20,410	\$ 3,764,997	\$ 6,819,165
2024	\$ 2,978,688	\$ 22,501	\$ 229,113	\$ 25,886	\$ 3,708,381	\$ 6,964,568
Totals	\$ 15,741,272	\$ 132,383	\$ 908,023	\$ 101,711	\$ 14,906,352	\$ 31,789,742
5 Yr. Average	\$ 3,148,254	\$ 26,477	\$ 181,605	\$ 20,342	\$ 2,981,270	\$ 6,357,948

Appendix D:

Impact Fee One Zone Recommendation Logic

An Impact Zone needs to be established for each recreation infrastructure type covered by the ordinance. In studying multi-zone options it usually proves best to **establish a one Impact Fee Zone**. Refer to the below example of a one-zone vs. multi-zone option:

EXAMPLE

- Say one zone has 10 softball fields existing within it. The recreation standards when applied to the future population of that zone only requires 5 fields.
- Say in the next zone (which has no existing softball fields) when applying the recreation standards to its future population it calculates the need for 3 new fields.

Multiple Zones Sample	Zone A	Zone B
Existing Softball Inventory	10	0
Applied Softball Standard	5	3
Variance of Softball	5	(3)
	Surplus	Deficiency

- If you would have multiple zones (using the above example) you would need to develop an additional 3 softball fields providing a total inventory of 13 (existing plus new) or a total surplus of 5.
- Yet if these two zones would be part of the same the existing inventory of 10 fields would be more than enough with future needs of only 8 fields (5 existing plus 3 new).

One Zone Sample	One Zone
Existing Softball Inventory	10
Applied Softball Standard	8
Variance of Softball	2
	Surplus

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Appendix F:

RIF Collections and Disbursements 2006 to 2024

City of Valparaiso – History of RIF Collections and Disbursements

Past twenty (20) Year Infrastructure Improvements of Revenue and Expenditures of Collected Impact Fees (2006 to 2024)

Prepared by: Valparaiso Parks and Recreation and V3 Companies, Ltd.

Year	RIF Collections	RIF Disbursements	Fund Net	Cumulative Balance
2005	Started in June 2006			
2006	\$ 69,825	\$ -	\$ 69,825	\$ 69,825
2007	\$ 228,511	\$ 196,737	\$ 31,774	\$ 101,599
2008	\$ 235,212	\$ 59,869	\$ 175,343	\$ 276,942
2009	\$ 133,562	\$ 131,921	\$ 1,641	\$ 278,583
2010	\$ 63,180	\$ 85,510	\$ (22,330)	\$ 256,253
2011	\$ 215,730	\$ 139,927	\$ 75,803	\$ 332,056
2012	\$ 1,990	\$ 232,671	\$ (230,681)	\$ 101,375
2013	\$ 117,557	\$ 110,546	\$ 7,011	\$ 108,386
2014	\$ 137,622	\$ -	\$ 137,622	\$ 246,008
2015	\$ 327,548	\$ 264,584	\$ 62,964	\$ 308,972
2016	\$ 226,286	\$ 19,602	\$ 206,684	\$ 515,656
2017	\$ 210,368	\$ 172,280	\$ 38,088	\$ 553,744
2018	\$ 211,229	\$ 629,950	\$ (418,721)	\$ 135,023
2019	\$ 114,935	\$ 91,666	\$ 23,269	\$ 158,292
2020	\$ 232,196	\$ 141,892	\$ 90,304	\$ 248,596
2021	\$ 200,360	\$ 95,311	\$ 105,049	\$ 353,645
2022	\$ 262,951	\$ -	\$ 262,951	\$ 616,596
2023	\$ 250,051	\$ 650,000	\$ (399,949)	\$ 216,647
2024	\$ 381,514	\$ 350,000	\$ 31,514	\$ 248,161
2006-2024 Tally	\$ 3,620,627	\$ 3,372,466	\$ 248,161	



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Appendix G:

Letter of Study Review from Reviewing Professional Engineer

The following is the Letter of Study Review done by the Reviewing Professional Engineer, Max Rehlander, P.E., City Engineer, City of Valparaiso, as per IC 36-7-4-1318(d).

 CITY OF VALPARAISO 166 Lincolnway Valparaiso, IN 46383 (219) 462-1161 Valpo.us	May 19th, 2025 To: Valparaiso Common Council 166 Lincolnway Valparaiso, IN 46383 RE: City of Valparaiso Recreation Zone Improvement Plan 2025-2034 Councilmembers, Please be advised that, as a qualified, registered engineer, licensed to practice engineering in the State of Indiana (PE11700773), I have reviewed the City of Valparaiso Recreation Zone Improvement Plan 2025-2034 Study prepared by V3 Companies, Ltd. The study appears to be in accordance with requirements as set forth in sections (b) (1), (b) (2), (b) (5), and (c) (2) as required by Indiana Code (IC) 36-7-4-1318(d). Sincerely,  Maxwell Rehlander, PE City Engineer
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Valparaiso Recreation Zone Improvement Plan Study

