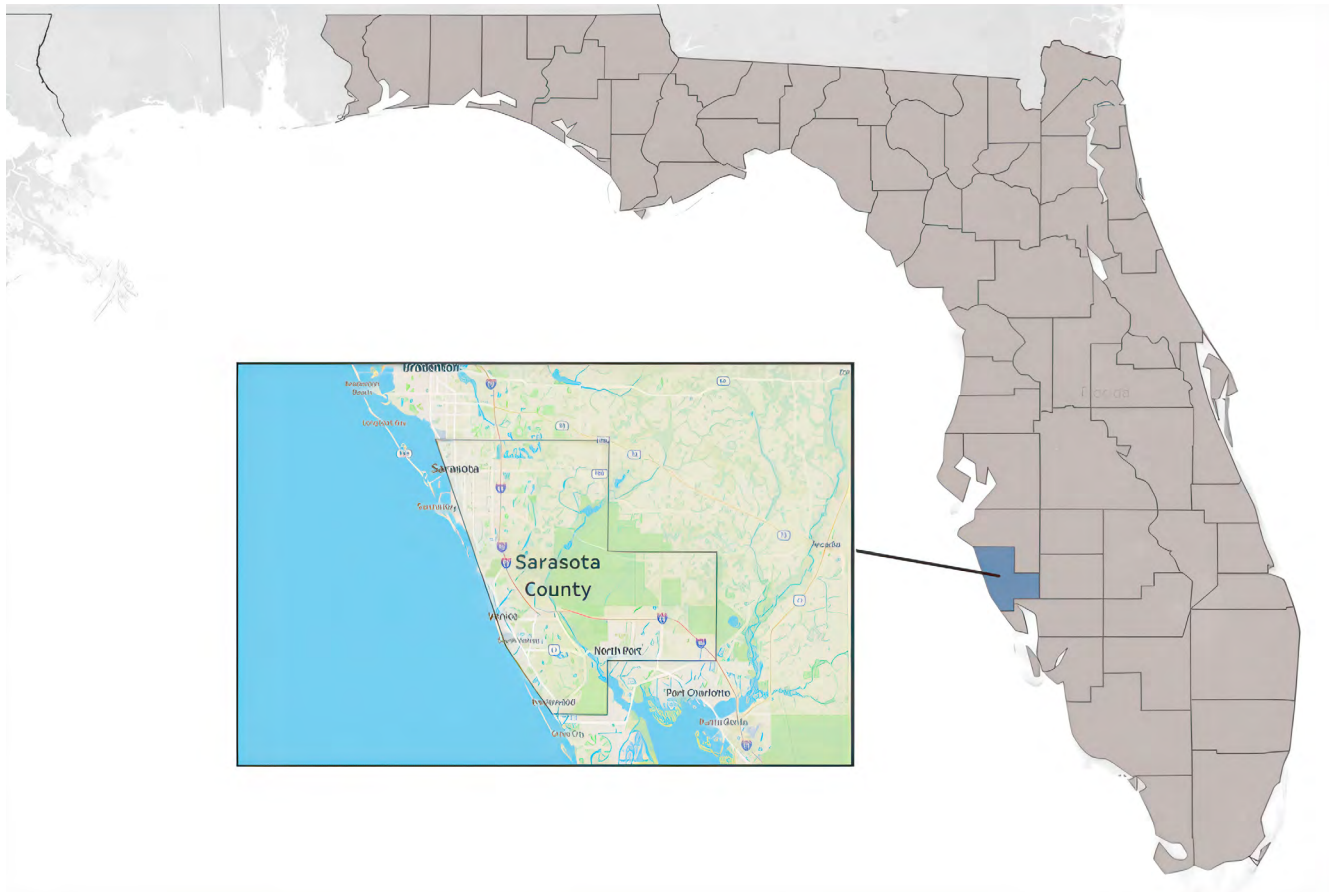


# Assessing Impact Fees in the City of Sarasota and Sarasota County, Florida 2024-2025

Figure 1. Map of Sarasota County, Florida



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## Overview

This 2025 James Madison Institute (JMI) profile “Assessing Impact Fees in the City of Sarasota and Sarasota County, Florida: 2024-2025” serves as a complement to the JMI backgrounder report “Assessing Florida Local Government Impact Fees: 2024-2025.” This profile provides a closer analysis of local impact fees beginning with a brief overview of the demographic and economic context. This is followed by a brief discussion of permitting and administrative fees associated with residential development as well as general permitting and fee revenue trends. Next, up-to-date impact fee schedules are presented and analyzed detailing the facilities for which fees are charged, the structure of the fee schedule including maximum and minimum fee ranges in dollar amounts, and any recent fee schedule changes. Fee schedules are also evaluated for regressivity in terms of the potential impact of fee burdens on the affordability of single-family homes for households earning below, at, or above the county’s area median income (AMI). For consistency, this profile assumes that all single-family residential developments analyzed are not eligible for fee waivers or reductions, which some local governments offer for affordable housing projects. This profile concludes with key takeaways that summarize the findings and highlight noteworthy trends.

## Introduction

Sarasota County is located in Southwest Florida and had an estimated population of 469,013, reflecting a nearly eight percent increase since 2020. Seniors make up slight over a third of the population. The median household income in the county is \$77,213 with a poverty rate around eight percent. Sarasota’s County’s median home value is \$338,500 (see Table 1).

The City of Sarasota has a population of 56,218, reflecting a roughly two and half percent increase since 2020. Seniors make

up approximately 29 percent of the city. Median household income is \$68,870 with a poverty rate around 14 percent. Median home value is \$372,000.

## Permitting and Administrative Costs

Sarasota County’s permitting and administrative fees are detailed in Resolution No. 2021-107, accessed through their document library on the county website. Table 2 shows fees that apply to new construction of single-family residential development. As in every county, the fee amount depends on the features of the development. Further, due to environmental considerations there are also a number of fees (for example, Mangrove trimming) related to the natural landscape of the area where development is proposed.

**Table 2. Key Permit and Administrative Costs Excluding Impact Fees**

FEE DESCRIPTION:	FEE AMOUNT:
Plan Review Fee	\$50 - \$863*
Inspection	Vary depending on cost of structure
Natural Resources Fee	\$200

Source: “Building | Sarasota County, FL.” 2023. Scgov.net. 2023. Accessed December 11, 2024 <https://www.scgov.net/government/planning-and-development-services/building>.

\*Depending on the cost of the cost of the construction

Permitting activity (see Figure 2) and impact fee revenue (see Figure 3) over the past two decades for Sarasota County show some similar patterns with the mid-2000s boom coinciding with sharp declines in both permitting and subsequently revenue following 2008. The number of permits issues starts to climb again

**Table 1. Population, Median Income, and Median Home Value in Sarasota County, Florida**

COUNTY	POPULATION ESTIMATE*	POPULATION GROWTH % (2020-2023)	POPULATION OVER 65	MEDIAN HOUSEHOLD INCOME**	POVERTY (PERSONS) %	MEDIAN HOME VALUE***
Sarasota County	469,013	7.5%	167,531	\$77,213	8.2%	\$338,500
City of Sarasota	56,218	2.5%	16,445	\$68,870	14.3%	\$372,000

\*2023 population data is from the U.S. Census, Population Division, Annual Estimates of the Resident Population for Counties in Florida: April 1, 2020 to July 1, 2023 (CO-EST2023-POP-12).

\*\*Median household income data is from the U.S. Census, 2022 American Community Survey 5-Year Estimates, S1901 Income in the Past 12 Months (in 2022 Inflation-Adjusted Dollars, [https://data.census.gov/table?q=median+household+income+2022&g=040XX00US12\\$0500000](https://data.census.gov/table?q=median+household+income+2022&g=040XX00US12$0500000))

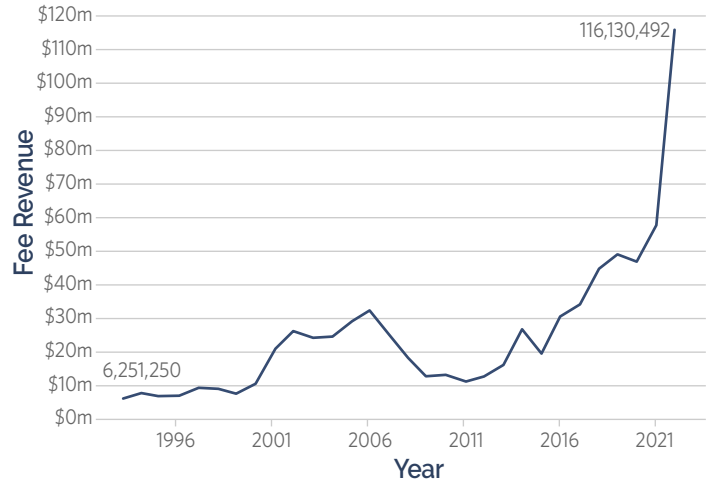
\*\*\*Median home value data is from the U.S. Census, 2022 American Community Survey 5-Year Estimates, DP04 Selected Housing Characteristics at [https://data.census.gov/table/ACSDP5Y2022.DP04?q=median+home+value+ng=040XX00US12\\$0500000&moe=false](https://data.census.gov/table/ACSDP5Y2022.DP04?q=median+home+value+ng=040XX00US12$0500000&moe=false).

**Figure 2. Sarasota County Permits Issued: 1993 - 2022**



Source: U.S. Department of Housing and Urban Development.

**Figure 3. Sarasota County Reported Impact Fee Revenue: 1993 - 2022**



Source: FL Office of Economic and Demographic Research

post-2010 and into 2022, with a small dip during 2020. County fees revenue has had a strong upward trajectory. In 2022, Sarasota County has collected over \$116 million dollars, the highest amount over the 1993 to 2022 timespan.

## Impact Fees in Sarasota County

The impact fee schedule for Sarasota County can be found on the county’s [land development code](#) website. The county charges single-family detached units, multifamily units, and mobile homes/RV parks for library, parks, law enforcement, justice facilities, general government, and educational facilities fees. In 2016, the county transitioned to charging residential and lodging uses a mobility fee as opposed to a road impact fee. For residential uses above 3500 sq. ft., mobility fees are charged by square footage and

multimodal region. For libraries, parks, law enforcement, justice facilities, and general government fees, single and multi-family units pay fees depending on which square footage range a unit falls under. It is worth noting the square footage ranges for these development types are not equal. The lower bound for single-family units is under 1250 sq. ft. but is under 750 for multi-family units (see tables below). As of this writing, educational impact fees vary by development type but are per-unit as opposed to being tied to square footage in some way. That is, all single-family units, regardless of size, pay an educational facilities impact fee of \$2,540, and all multi-family units pay a fee of \$645. Tables 3 and 4 present the impact fee schedule, excluding mobility fees for single-family units in 2024 and 2025 respectively. Tables 5 and 6 present the mobility fee schedule for all residential/lodging uses in 2024 and 2025 respectively.

**Table 3. Single-Family Impact Fees (As of 01/24)**

SQUARE FEET OF LIVING SPACE	LIBRARIES	PARKS	LAW ENFORCEMENT	JUSTICE FACILITIES	GENERAL GOVERNMENT (COUNTY)	EDUCATIONAL FACILITIES
< 1,250	\$610	\$2,428	\$252	\$902	\$557	\$2,540
1,250-1,999	\$627	\$2,495	\$258	\$926	\$572	\$2,540
2,000-2,499	\$683	\$2,719	\$281	\$1,009	\$623	\$2,540
2,500-2,999	\$719	\$2,865	\$296	\$1,063	\$657	\$2,540
> 3,000	\$773	\$3,077	\$319	\$1,142	\$706	\$2,540

Source: “Impact Fees | Sarasota County, FL.” 2017. Scgov.net. 2017. Accessed December 11, 2024 <https://www.scgov.net/government/planning-and-development-services/impact-fees>.

**Table 4. Single-Family Impact Fees (Effective 01/25)**

SQUARE FEET OF LIVING SPACE	LIBRARIES	PARKS	LAW ENFORCEMENT	JUSTICE FACILITIES	GENERAL GOVERNMENT (COUNTY)	EDUCATIONAL FACILITIES
< 1,250	\$610	\$2,428	\$252	\$902	\$557	\$2,794
1,250-1,999	\$627	\$2,495	\$258	\$926	\$572	\$2,794
2,000-2,499	\$683	\$2,719	\$281	\$1,009	\$623	\$2,794
2,500-2,999	\$719	\$2,865	\$296	\$1,063	\$657	\$2,794
> 3,000	\$773	\$3,077	\$319	\$1,142	\$706	\$2,794

Source: “Impact Fees | Sarasota County, FL.” 2017. Scgov.net. 2017. Accessed December 11, 2024 <https://www.scgov.net/government/planning-and-development-services/impact-fees>.

**Table 5. Mobility Fee Schedule: Residential/Lodging Uses (As of 2024)**

TYPE	AFFORDABLE, ATTAINABLE, OR WORKFORCE RESIDENTIAL	RESIDENTIAL (<=3500 SQUARE FEET)	OVERNIGHT LODGING (HOTEL, INN, MOTEL, RESORT)	MOBILE RESIDENCE (MOBILE HOME, RECREATIONAL VEHICLE, TRAVEL TRAILER)
UNIT OF MEASURE	PER SQUARE FEET	PER SQUARE FEET	PER ROOM	PER SPACE/LOT
Mobility Fee Urban Infill	\$0.50	\$1.01	\$1,322	\$712
Mobility Fee West of I-75	\$0.82	\$1.64	\$2,150	\$1,157
Mobility Fee East of I-75	\$1.13	\$2.25	\$2,957	\$1,592
Mixed-Use Mobility Fee Urban Infill	\$0.38	\$0.76	\$992	\$534
Mixed-Use Mobility Fee West of I-75	\$0.61	\$1.23	\$1,612	\$868
Mixed-Use Mobility East of I-75	\$0.84	\$1.69	\$2,217	\$1,194

Source: “Impact Fees | Sarasota County, FL.” 2017. Scgov.net. 2017. Accessed December 11, 2024 <https://www.scgov.net/government/planning-and-development-services/impact-fees>.

**Table 6. Mobility Fee Schedule: Residential/Lodging Uses (Effective 2025)**

TYPE	AFFORDABLE, ATTAINABLE, OR WORKFORCE RESIDENTIAL	RESIDENTIAL (<=3500 SQ FT.)	OVERNIGHT LODGING (HOTEL, INN, MOTEL, RESORT)	MOBILE RESIDENCE (MOBILE HOME, RECREATIONAL VEHICLE, TRAVEL TRAILER)
UNIT OF MEASURE	PER SQUARE FEET	PER SQUARE FEET	PER ROOM	PER SPACE/LOT
Mobility Fee Urban Infill	\$0.52	\$1.04	\$1,362	\$733
Mobility Fee West of I-75	\$0.84	\$1.69	\$2,214	\$1,192
Mobility Fee East of I-75	\$1.16	\$2.32	\$3,045	\$1,639
Mixed-Use Mobility Fee Urban Infill	\$0.39	\$0.78	\$1,022	\$550
Mixed-Use Mobility Fee West of I-75	\$0.63	\$1.26	\$1,661	\$894
Mixed-Use Mobility East of I-75	\$0.87	\$1.74	\$2,284	\$1,230

Source: “Impact Fees | Sarasota County, FL.” 2017. Scgov.net. 2017. Accessed December 11, 2024 <https://www.scgov.net/government/planning-and-development-services/impact-fees>. See [Sarasota County, Florida - Code of Ordinances, Chapter 70 - IMPACT FEES AND CAPACITY FEES](#)

In February 2023, Sarasota County adopted Ordinance No. 2022-071 to provide impact fee waivers and reductions for residential units qualifying as affordable. The ordinance gives a [financial incentive](#) for developers to supply affordable units. The ordinance can be found under “Impact Fee Rate Provisions” on the [county website’s Affordable Housing page](#). The waivers may also be found on the county’s land code. Table 7 present the % of library, park and mobility impact fees paid by multi-family AMI rates. According to the county’s land code, units qualifying as Affordable Housing may be exempted from a payment of an educational system impact fee.

**Table 7. Affordable Housing Waiver/Reduction (As of March 1, 2023)**

MULTI-FAMILY AMI RATE	% LIBRARY, PARK IMPACT FEES PAID	% MOBILITY FEE PAID
60% AMI or Below	0%	0%
60%-80%	50%	50%
80%-120%	75%	100%
>120%	100%	100%

Source: Fee schedule data from “Sarasota County Impact Fee Schedule | Sarasota County, FL.” <https://www.scgov.net/government/planning-and-development-services/impact-fees>

## Impact Fees in the City of Sarasota

The City of Sarasota charges residential developments a multimodal transportation, water system, and sewer system fee. The fee schedules can be found on the city’s land code. The multimodal transportation fee depends on development type (single vs multi-family) and a tiered square footage range. In addition to the unit size, the multimodal fee paid depends on the region a development is located in. Tables 8 and 9 present the multimodal fee schedules for single and multi-family units. Water and sewer fees, presented in Table 10, depend on meter size. Impact fee revenues may soon increase in the City of Sarasota. In August 2024, city commissioners discussed the possibility of raising multimodal fees to address street congestion.<sup>1</sup>

1 Warfield, Andrew. 2024. “City Development Impact Fees Likely to Rise in 2025.” Your Observer. Your Observer. September 4, 2024. Accessed December 11, 2024, <https://www.yourobserver.com/news/2024/sep/04/impact-fees/>.

**Table 8. Single-Family Multimodal Transportation Impact Fee Schedule for the City of Sarasota**

HOME SIZE	CITY-WIDE RATE	DOWNTOWN	NEWTOWN CRA	NORTH TRAIL
Low or very low income	\$0	\$0	\$0	\$0
< 1,500 square feet	\$5,423	\$5,423	\$2,712	\$2,712
1,500-3,499 square feet	\$7,340	\$7,340	\$3,670	\$3,670
3,500 square feet or more	\$8,161	\$8,161	\$8,161*	\$8,161*

Source: “Municode Library.” 2024. Municode.com. 2024. Accessed December 11, 2024 [https://library.municode.com/fl/sarasota/codes/code\\_of\\_ordinances?nodeId=PTIITHCO\\_CH37WASE\\_ARTIIRACH\\_S37-22WASEIMFE](https://library.municode.com/fl/sarasota/codes/code_of_ordinances?nodeId=PTIITHCO_CH37WASE_ARTIIRACH_S37-22WASEIMFE).

**Table 9. Multi-Family Multimodal Transportation Impact Fee Schedule for the City of Sarasota**

UNIT SIZE	CITY-WIDE RATE	DOWNTOWN	NEWTOWN CRA	NORTH TRAIL
Low or very low income	\$0	\$0	\$0	\$0
< 800 square feet	\$3,375	\$3,375	\$1,688	\$1,688
> 800 square feet	\$4,738	\$4,738	\$2,369	\$2,369

Source: “Municode Library.” 2024. Municode.com. 2024. Accessed December 11, 2024 [https://library.municode.com/fl/sarasota/codes/code\\_of\\_ordinances?nodeId=PTIITHCO\\_CH37WASE\\_ARTIIRACH\\_S37-22WASEIMFE](https://library.municode.com/fl/sarasota/codes/code_of_ordinances?nodeId=PTIITHCO_CH37WASE_ARTIIRACH_S37-22WASEIMFE).

**Table 10. Water and Sewer Impact Fee Schedule for the City of Sarasota**

METER SIZE (INCHES)	WATER SYSTEM	SEWER SYSTEM	TOTAL FEE
0.625	\$900	\$2,577	\$3,477
1	\$2,250	\$6,443	\$8,693
1.5	\$4,500	\$12,885	\$17,385
2	\$7,200	\$20,616	\$27,816
3	\$14,400	\$41,232	\$55,632
4	\$22,500	\$64,425	\$86,925
6	\$45,000	\$128,850	\$173,850
8	\$72,000	\$206,160	\$278,160

Source: “Municode Library.” 2024. Municode.com. 2024. Accessed December 11, 2024 [https://library.municode.com/fl/sarasota/codes/code\\_of\\_ordinances?nodeId=PTIITHCO\\_CH37WASE\\_ARTIIRACH\\_S37-22WASEIMFE](https://library.municode.com/fl/sarasota/codes/code_of_ordinances?nodeId=PTIITHCO_CH37WASE_ARTIIRACH_S37-22WASEIMFE).



**Table 11. Impact Fees by Affordability**

HOUSEHOLD INCOME	HOME SPECIFICATIONS		MAXIMUM IMPACT FEE		MINIMUM IMPACT FEE		FEE DIFFERENCE
AMI THRESHOLD	AFFORDABLE HOME PRICE	SQUARE FOOTAGE*	MAXIMUM IMPACT FEE (NON-MIXED-USE EAST OF I-75)	MAXIMUM FEE AS % OF HOME PRICE	MINIMUM IMPACT FEE (MIXED-USE URBAN INFILL)	MINIMUM FEE AS % OF HOME PRICE	DIFFERENCE
50%	\$122,854	1,444.5	\$11,020	8.97%	\$8,796	7.16%	\$2,224
80%	\$217,440	1,581	\$11,338	5.21%	\$8,902	4.09%	\$2,436
100%	\$280,498	1,631.5	\$11,454	4.08%	\$8,941	3.19%	\$2,513
120%	\$343,555	1,940	\$12,169	3.54%	\$9,181	2.67%	\$2,988
150%	\$438,142	2,100	\$12,977	2.96%	\$9,743	2.22%	\$3,234
200%	\$595,786	2,587.5	\$14,392	2.42%	\$10,407	1.75%	\$3,985
300%	\$911,074	2,498	\$13,899	1.53%	\$10,052	1.10%	\$3,847

Source: \*Fee schedule data from “Sarasota County Impact Fee Schedule | Sarasota County, FL.”

<https://www.scgov.net/government/planning-and-development-services/impact-fees>

\*AMI data based on 2022 ACS 5-year estimates of median household income.

\*Maximum affordable home based on monthly payment for a 7% interest rate for a 30-year mortgage, see JMI’s backgrounder report Assessing Florida Local Government Impact Fees: 2024-2025, Appendix B for detailed methodology.

## Regressivity Analysis

Table 11 presents affordable home prices across different incomes brackets in Sarasota County, along with the estimated square footage for homes at each price point. Specifically, we determined the maximum home price affordable to each income bracket and used historical sales data to identify the median square footage of homes in that price range within a given county. For county fee schedules that vary with districts, we calculated both the maximum and minimum potential fees. This approach offers a more precise assessment of regressivity by directly linking impact fees to actual home sizes and prices affordable to different income groups in specific Florida counties.

Notice that the hypothetical square footage of a 50% AMI home obtained through the sales data is 1,532. Thus, no calculation in Table 11 that uses the fee schedule for homes of less than 1250 sq ft. This is not to say that there were no homes sold in the lower square footage ranges, but the typical home, even at a lower-income level, does not seem to fit into these categories.

Sarasota County avoids the complication (and perhaps the criticism) of charging units of different sizes the same impact fee. This is due to the Mobility Fee depending on a home’s exact square footage as opposed to some range. Nevertheless, impact fees in Sarasota County, *under the assumptions used here*, appear to be regressive, with lower-income homes facing a higher fee burden than higher-income homes. The hypothetical impact fee paid by homes affordable to the 50% AMI earner is roughly 7% of the

home’s price. For the median income homes, however, the hypothetical fee is under 4% of the home’s price. This result is likely due to the use of square footage ranges, as opposed to exact square footage. Square footage ranges used for all fees except for mobility fees (and educational fees, which are flat fees).

## Takeaways

Under the assumptions used here, impact fees in Sarasota County appear to be regressive. Perhaps the biggest step Sarasota County could take in improving impact fee regressivity and proportionality is to adopt the strategy used for mobility fees and apply it to all fee types. Then, each home would be charged an impact fee that depends on the home’s exact square footage range. Of course, this would not be an easy implementation and would likely require an updated impact fee study. It is possible such a study may find per sq. ft. fees are unnecessary for something like a library or park fee. Thus, the county could at least modify its educational fees - which are currently flat fees depending only on unit type - to depend on the same square footage ranges library, park, etc. fees depend on.

A future study could consider homes sold within each multi-modal district so that each home is assigned a more accurate hypothetical impact fee. Future research should also do a similar analysis for multi-family homes, using either rental rates or construction costs. Finally, future research can attempt to determine not just the regressivity of Sarasota County impact fees, but also the extent to which fees are proportional.



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