

## Attachment 1

Plain text = existing code with no changes  
~~Strikethrough~~ = existing code to be deleted  
Underlined = new code to be added  
*Italics* = instructions to code reviser

### SCC Chapter 14.02 General Provisions

*The following section of Chapter 14.02 is revised as follows:*

#### SCC 14.02.040 Applicability

The provisions of this Title shall be applicable to all land within unincorporated Skagit County except as allowed by law.

~~Skagit County has adopted and will apply the following Mount Vernon codes: MVMC 3.36—Impact Fees for School Facilities; MVMC 3.40—Impact Fees for Public Streets, Roads, Parks, Open Space and Recreation Facilities and Fire Protection, including Attachment A, Fee Schedule.~~

### SCC Chapter 14.04 Definitions

*The following definition in SCC 14.04.020 is deleted:*

~~District: as it applies to special purpose districts, any area located within Skagit County that has special purpose and defined service area boundaries in the unincorporated area of Skagit County, and whose Capital Facilities Plan has been or will be adopted by the Board as a part of the County's Comprehensive Plan.~~

### SCC Chapter 14.30 Public Facilities Impact Fees

*The following sections of Chapter 14.30 are revised as follows:*

#### 14.30.020 Assessment of impact fees.

(1) The County shall collect impact fees on a district-by-district basis as reflected in this Section ~~as may hereafter be amended~~. The County may collect fees on behalf of any special purpose district, or a town or city for development within its urban growth area (any of which are referred to in this chapter as a "district"), that has submitted its Capital Facilities Plan and impact fee calculations to the County, and whose Plan has been incorporated into the County's Comprehensive Plan.

(2) *No change.*

(3) *No change.*

(4) *No change.*

**14.30.030 Impact fees—School districts**

~~(1) Consistent with SCC 14.30.020, the County will collect impact fees on behalf of any school district that has submitted its capital facilities plan and impact fee calculations to the County, and whose plan and impact fees have been incorporated into the County's Comprehensive Plan. The fee schedule of current school district impact fees is available at Planning and Development Services.~~

~~(2) Impact fee collection will begin at the time of adoption and implementation of the Skagit County Comprehensive Plan.~~

**14.30.080 Authorization for interlocal agreements and the establishment of impact fee accounts.**

(1) The County and the district shall enter into an interlocal agreement that addresses the amount, method of collection, accounting and refunds of impact fees authorized pursuant to this Chapter. All aspects of this Chapter, including interlocal agreements, must be in place prior to collection of fees.

(2) As a condition of the interlocal agreement, a district shall establish an impact fee account with the Office of the Skagit County Treasurer, who serves as the treasurer for specific districts in Skagit County. The account shall be an interest-bearing account.

(3) For administrative convenience, impact fees may be deposited in a County account, provided that, the County shall transfer the impact fees and the interest earned on the fees to a district, or shall deposit the impact fees and the interest earned on the fees into the impact fee account established by a district, within 31 calendar days of receiving the fees.

(4) Funds withdrawn from the impact fee account for the district must be used in accordance with the provisions of SCC 14.30.100. The interest earned shall be retained in this account and expended for the purposes for which the impact fees are collected.

(5) On an annual basis, pursuant to the interlocal agreement, each district shall provide a report to the Board on its impact fee account, showing the source and amount of all moneys collected, earned, or received, and the public improvements that were financed in whole or in part by impact fees.

(6) Impact fees ~~shall~~must be expended or encumbered within ~~6 years of receipt~~ the period identified in RCW 82.02.070, unless the Board identifies in written findings extraordinary and compelling reason or reasons for a district to hold the fees beyond the ~~6-year statutory~~ period. Under such circumstances, the period of time within which the impact fees shall be expended or encumbered, shall be established after consultation with that ~~District~~ district and the affected property owner or fee payer.