
MANTECA UNIFIED
SCHOOL DISTRICT

ASSESSMENT OF DEVELOPMENT FEES

The Board of Education of the Manteca Unified School District is authorized by Education Code Section 17620 to levy a fee, charge, dedication or other requirement against construction within the boundaries of the District for the purpose of funding the construction or reconstruction of school facilities. The Board of Education has adopted the following District Policy regarding Development Fees.

1. GENERAL

a. Definitions

- i. “District” is the Manteca Unified School District.
- ii. “Development” is construction as that term is used in Education Code Section 17620.
- iii. “Development Fee” is a fee, charge, dedication or other requirement against construction within the boundaries of the District, levied by the District for the purpose of funding the construction or reconstruction of school facilities in accordance with Education Code Section 17620.
- iv. “Developer” is a natural person or entity who undertakes a Development within the boundaries of the District.

b. Computation. Development Fees shall be computed in accordance with the regulations of the Office of Public School Construction.

c. Exercise of Discretion. In exercising its discretion to levy Development Fees, the District shall not deprive any persons of property without due process of law or deny equal protection of the laws. (*California Constitution, Article 1 § 7*).

d. Applications. Applications for exemptions, deferrals, installment payments, and protests are available at District Offices.

2. EXEMPTION. The following Developments are exempt from Development Fees.

a. Churches. Any facility used exclusively for religious purposes that is exempt from property taxation under California law (*Gov. Code § 65995(d)*).

b. Private Full-Time Day School. Any facility used exclusively as a private full-time day school (*Gov. Code § 65995(d)*). A “private full-time day school” is one taught in the

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English language and offers instruction in the several branches of study required to be taught in the public schools of the state (*Education Code § 48222*).

- c. **Government Buildings.** Any facility that is owned and occupied by one or more agencies of federal, state or local government (*Gov. Code § 65995(d)*).
- d. Residential Hotels. Residential hotels intended for and/or used by persons of very low and low income. Includes any building containing six or more guestrooms or efficiency units, where the rooms are used for sleeping purposes and serve as a primary residence for its inhabitants (*Gov. Code § 65995(d); Health & Safety Code § 50519(b)(1)*).
- e. Existing Commercial and Industrial Construction. The chargeable covered and enclosed space of commercial or industrial construction shall not be deemed to include the square footage of any structure existing on the site of that construction as of the date the first building permit is issued for any portion of that construction (*Education Code § 17620(a)(1)(A)*).
- f. Disabled Access Construction
 - i. *Scope of exemption.* Any construction, installation or modification of any portion or structural component of an existing single- or multiple-family dwelling for the purpose of making the dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling (*Education Code § 17620(a)(1)(C)(ii); Rev. & Tax. Code § 74.3*).
 - ii. *Definitions*
 - a. A “severely and permanently disabled person” is any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person’s ability to function, including but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs (*Rev. & Tax. Code § 74.3(b)*).
 - b. “Accessible” means that combination of elements with regard to any dwelling that provides for access to, circulation throughout and the full use of, dwelling and any fixture, facility, or item therein (*Rev. & Tax Code § 74.3(c)*).
 - iii. Condition of Exemption. The disabled person, or his or her spouse or legal guardian must submit to the District (1) a statement signed by a licensed physician or surgeon, or appropriate specialty which certifies that the person

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is severely and permanently disabled, and identifies specific disability-related requirements necessitating accessibility improvements or features; and (2) a statement that identifies the construction, installation, or modification that was in fact necessary to make the structure more accessible to the disabled person (*Rev. & Tax. Code §74.3 (f)*).

- iv. Exceptions to Exemption. This exemption does not apply to:
 - a. any other functional improvement, addition, or modification to the property (unless it is merely incidental to the disabled access construction) (*Rev. & Tax. Code § 74.3(d)*); or,
 - b. the construction of an entirely new dwelling (*Rev. & Tax. Code § 74.3 (e)*).

- g. **Disaster Reconstruction.** Reconstruction of any residential, commercial or industrial structure that is damaged or destroyed as a result of a disaster (*Education Code §17626(a)*); notwithstanding, fees shall be applied on any net increase in square footage of the structure (*Education Code §17626(a)*). “Disaster” means a fire, earthquake, landslide, mudslide, flood, tidal wave, or other unforeseen event that produces material damage or loss (*Education Code § 17626(b)(1)*). “Reconstruction” means the construction of property that replaces, and is equivalent in kind to, the damaged or destroyed property (*Education Code §17626(b)(2)*).

- h. **Minor Residential Construction.** Residential construction if the net increase in assessable space is less than 500 square feet (*Education Code §17620(a)(1)(C)(i)*). For the purpose of this Paragraph, the computation of increase or decrease in assessable space when a residential structure is demolished and a new residential structure is built at the same building site, the construction of which begins within 6 months after demolition of the original structure is complete, shall be the difference between the assessable space of the new structure and the assessable space of the original structure as long as it’s over 500 square feet. (*Education Code § 17620(a)(1)(C)(i)*). Proof of demolition and proof of square footage of the original building must be provided at the time fees are paid.

When relocation of a single family residence occurs within the Manteca Unified School District boundaries, the development fee would be waived. When relocation of a single family residence occurs from outside of the Manteca Unified School District boundaries, the payment of a development fee would be required and charged.

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- i. Mobilehomes
 - i. Any manufactured home or mobilehome located, installed or occupied on a space in a mobilehome park, or on any site outside a mobilehome park, on or before September 1, 1986 (*Education Code* § 17620(c)(1),(2)).
 - ii. The replacement of or addition to an existing manufactured home or mobilehome located, installed or occupied on a space in a mobilehome park (*Education Code* § 17620(c)(3)).
 - iii. The replacement of a manufactured home or mobilehome that was destroyed or damaged by fire or any form of natural disaster (*Education Code* §17620(c)(4)).
 - iv. A manufactured home or mobilehome accessory structure, which includes any awning, portable, demountable, or permanent cabana, ramada, storage cabinet, storage building, private garage, carport, skirting, heater, cooler, fence, windbreak, or porch or other equipment established for the use of the occupant of the manufactured home or mobilehome (*Education Code* §17620(c)(5)).
 - v. The conversion of a rental mobilehome park to a subdivision, cooperative or condominium for mobilehomes, or its conversion to any other form of resident ownership of the park (*Education Code* §17620(c)(6)).
3. DEFERRAL. A Development undertaken by a senior citizen or a severely and permanently disabled person may be eligible for a deferral of Development Fees.
 - a. Definitions
 - i. “Senior citizen” is any person age 62 or older.
 - ii. “Severely and permanently disabled person” is any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person’s ability to function, including but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs.
 - iii. “Residential construction” refers to the reconstruction of or addition to an existing residential structure owned by the Developer, or to the location, installation or occupancy of a manufactured home or mobilehome adjacent to an existing residential structure on property owned by the Developer. Residential construction does not include new residential construction.

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- iv. “Add-On” refers to the assessable space resulting from the residential construction.
 - b. Qualifications. To qualify for a deferral of a Development Fee, a Developer must meet each of following:
 - i. The Development must be for residential construction.
 - ii. The Developer must have equity in the property on which the Add-On is situated (“Base Property”) of at least Forty-nine percent (49%) of its full cash value.
 - iii. The purpose of the Add-On must be related to serving the medical and/or physical need of the Developer, including but not limited to the occupancy of the Add-On or Base Property by a caregiver of the Developer.
 - iv. The Add-On must be occupied by either the Developer or by an adult(s) over the age of eighteen (18) who will assist the Developer in meeting the Developer’s medical or physical needs. No more than two adults, including the Developer, may occupy the Add-On.
 - v. The Developer’s annual household income must not exceed \$39,849.00. “Household income” is the combined income of all persons occupying the Base Property and/or Add-On as their principal residence and includes all forms of income including social security, interest and dividends, railroad retirement benefits, public assistance and relief, unemployment insurance, supplemental security payments and veterans’ benefits.
 - vi. A Developer who is severely and permanently disabled must submit to the District a statement signed by a licensed physician which certifies that the Developer is severely and permanently disabled, and identifies the need for the Add-On.
 - vii. The Add-On or the Base Property cannot be leased or rented to a third party.
 - c. Repayment: Deferred Development Fees, with interest at the annual rate of Five percent 5%, become due and payable on the earlier of: (1) the death of the Developer; (2) the sale of the Base Property; or, (3) cessation of occupancy of the Add-On by the Developer.
4. INSTALLMENT PAYMENTS. A Development undertaken by a low-income Developer may be eligible for installment payments of Developer Fees.

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- a. Installment Payments. "Installment Payment" means the total amount of Developer fees due plus interest at the rate of Five percent (5%) per annum in ONE YEAR (12) equal monthly installments.
- b. Residential Construction. The Development must be for residential construction. "Residential construction" refers to the reconstruction of or addition to an existing residential structure owned by the Developer, or to the location, installation or occupancy of a manufactured home or mobilehome adjacent to an existing residential structure on property owned by the Developer. Residential construction does not include new residential construction.
- c. Income. The Developer's annual household income must not exceed Thirty-nine thousand eight hundred forty-nine Dollars (\$39,849.00). "Household income" is the combined gross income of all persons occupying the Base Property and/or Add-On as their principal residence and includes all forms of income including social security, interest and dividends, railroad retirement benefits public assistance and relief, unemployment insurance, supplemental security payments and veterans' benefits.
- d. Credit Rating. The Developer has a credit score of at least Seven hundred (700) with Experian, Equifax, or TransUnion credit bureaus.

5. PROTEST

- a. Procedure. A Developer may protest the imposition of a Development Fee if:
 - i. The Developer tenders payment of the fee or provides satisfactory evidence that the fee would be paid when due; and,
 - ii. Developer serves the board of education written notice of the protest within 90 days of the imposition of the fee. (*Government Code §66020*)
- b. Court Process. Any Developer who files a protest may bring an action in a court of competent jurisdiction to annul the fee no later than One Hundred Eighty (180) days after the notice of the imposition of the Developer Fee (*Government Code §66020(d)(2)*).

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