

Exhibit B

# Figure 6.1: Martin County Impact Fees

Effective January 1, 2026

**Table 1: Residential (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Parks & Recreation	Conservation/Open Space	Library Facilities	Admin Fee (1.5%)	Total
210	Single Family (detached/attached)										
	800 sq ft or less	du	\$2,201	\$294	\$330	\$260	\$901	\$91	\$279	\$65	\$4,421
	801-1,100 sq ft	du	\$2,867	\$381	\$453	\$358	\$1,166	\$118	\$361	\$86	\$5,790
	1,101-2,300 sq ft	du	\$3,519	\$547	\$944	\$708	\$1,674	\$170	\$520	\$121	\$8,203
	Greater than 2,300 sq ft	du	\$5,079	\$752	\$1,239	\$969	\$2,293	\$232	\$710	\$169	\$11,443
220/221	Multi-Family	du	\$2,836	\$340	\$330	\$260	\$1,038	\$105	\$322	\$78	\$5,309

**Table 2: Transient, Assisted & Group Living (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Parks & Recreation	Conservation/Open Space	Library Facilities	Admin Fee (1.5%)	Total
254	Assisted Living Facility	1,000 sf	\$353	\$150	\$130	\$109	\$0	\$0	\$0	\$11	\$ 753
310	Hotel	room	\$2,686	\$321	\$427	\$149	\$1,143	\$105	\$0	\$72	\$4,903
320	Motel	room	\$1,290	\$265	\$427	\$149	\$1,143	\$105	\$0	\$51	\$3,430
620	Nursing Home	1,000 sf	\$907	\$284	\$245	\$208	\$0	\$0	\$0	\$25	\$1,669

**Table 3: Recreational (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
411	Public Park	acre	\$418	\$17	\$37	\$23	\$7	\$ 502
416	RV Park	site	\$870	\$168	\$289	\$111	\$22	\$1,460
420	Marina	boat berth	\$893	\$9	\$103	\$22	\$15	\$1,042
-	Boat Storage	slip	\$153	\$9	\$60	\$22	\$4	\$ 248
430	Golf Course	hole	\$10,273	\$300	\$633	\$272	\$172	\$11,650
445	Movie Theater	1,000 sf	\$12,677	\$62	\$2,912	\$399	\$241	\$16,291
491	Racquet/Tennis Club	1,000 sf	\$3,940	\$374	\$557	\$435	\$80	\$5,386
492	Health/Fitness Club	1,000 sf	\$5,762	\$388	\$1,883	\$556	\$129	\$8,718

**Table 4: Institutional (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
520-525	Elementary/Middle/ High School (Private)	1,000 sf	\$2,119	\$185	\$442	\$280	\$45	\$3,071
540	College (Private)	1,000 sf	\$2,119	\$201	\$523	\$400	\$49	\$3,292
560	Place of Worship	1,000 sf	\$1,683	\$143	\$235	\$191	\$34	\$2,286
565	Day Care Center	1,000 sf	\$3,358	\$283	\$429	\$332	\$66	\$4,468

Figure 6.1: Martin County Impact Fees | Effective January 1, 2026

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
590	Library	1,000 sf	\$5,843	\$452	\$847	\$711	\$118	\$7,971
732	Post Office	1,000 sf	\$5,504	\$475	\$444	\$373	\$102	\$6,898

**Table 5: Medical (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
610	Hospital	1,000 sf	\$2,667	\$458	\$538	\$452	\$62	\$4,177

**Table 6: Office (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
710	Office	1,000 sf	\$2,713	\$339	\$311	\$100	\$52	\$3,515
720	Medical Office	1,000 sf	\$6,601	\$298	\$388	\$439	\$116	\$7,842

**Table 7: Retail (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
822	Retail/Shopping Center (<40,000 sfgla)	1,000 sfgla	\$4,198	\$531	\$461	\$385	\$84	\$5,659
821	Retail/Shopping Center (40,000-150,000 sfgla)	1,000 sfgla	\$6,149	\$689	\$668	\$399	\$119	\$8,024
820	Retail/Shopping Center (>150,000 sfgla)	1,000 sfgla	\$6,479	\$496	\$803	\$399	\$123	\$8,300
840/841	New/Used Auto Sales & Service	1,000 sf	\$8,703	\$552	\$937	\$116	\$155	\$10,463
851	Convenience Store	1,000 sf	\$16,944	\$620	\$1,938	\$1,628	\$317	\$21,447
853	Convenience Store w/Gas	1,000 sf	\$19,160	\$931	\$2,114	\$1,778	\$360	\$24,343
880/881	Pharmacy/Drug Store With & Without Drive-Thru	1,000 sf	\$2,203	\$409	\$354	\$298	\$49	\$3,313

**Table 8: Services (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
911	Bank/Savings Walk-In	1,000 sf	\$7,384	\$409	\$732	\$100	\$129	\$8,754
912	Bank/Savings Drive-In	1,000 sf	\$8,551	\$517	\$601	\$100	\$147	\$9,916
931	Fine Dining Restaurant	1,000 sf	\$13,213	\$689	\$2,940	\$719	\$263	\$17,824

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
934	Fast Food Restaurant w/ Drive-Thru	1,000 sf	\$19,615	\$2,840	\$3,445	\$719	\$399	\$27,018
948	Car Wash	1,000 sf	\$11,962	\$671	\$1,238	\$116	\$210	\$14,197

**Table 9: Industrial (effective 1/1/2026)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
110	General Industrial	1,000 sf	\$2,269	\$175	\$198	\$16	\$40	\$2,698
140	Manufacturing	1,000 sf	\$1,305	\$179	\$169	\$16	\$25	\$1,694
150	Warehousing	1,000 sf	\$932	\$42	\$88	\$16	\$16	\$1,094
151	Mini-Warehouse	1,000 sf	\$548	\$12	\$37	\$16	\$9	\$ 622

## Effective January 1, 2027

**Table 10: Residential (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Parks & Recreation	Conservation/Open Space	Library Facilities	Admin Fee (1.5%)	Total
210	Single Family (detached/attached)										
	800 sq ft or less	du	\$2,201	\$294	\$363	\$286	\$901	\$91	\$279	\$66	\$4,481

Figure 6.1: Martin County Impact Fees | Effective January 1, 2027

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Parks & Recreation	Conservation/Open Space	Library Facilities	Admin Fee (1.5%)	Total
	801-1,100 sq ft	du	\$3,154	\$381	\$498	\$394	\$1,166	\$118	\$361	\$91	\$6,163
	1,101-2,300 sq ft	du	\$3,871	\$547	\$1,036	\$708	\$1,674	\$170	\$520	\$128	\$8,654
	Greater than 2,300 sq ft	du	\$5,587	\$752	\$1,363	\$969	\$2,293	\$232	\$710	\$179	\$12,085
220/221	Multi-Family	du	\$3,120	\$340	\$363	\$286	\$1,038	\$105	\$322	\$84	\$5,658

**Table 11: Transient, Assisted & Group Living (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Parks & Recreation	Conservation/Open Space	Library Facilities	Admin Fee (1.5%)	Total
254	Assisted Living Facility	1,000 sf	\$388	\$165	\$143	\$120	\$0	\$0	\$0	\$12	\$ 828
310	Hotel	room	\$2,686	\$321	\$470	\$164	\$1,143	\$105	\$0	\$73	\$4,962
320	Motel	room	\$1,290	\$265	\$470	\$164	\$1,143	\$105	\$0	\$52	\$3,489
620	Nursing Home	1,000 sf	\$998	\$312	\$269	\$229	\$0	\$0	\$0	\$27	\$1,835

**Table 12: Recreational (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
411	Public Park	acre	\$418	\$17	\$37	\$23	\$7	\$ 502
416	RV Park	site	\$870	\$168	\$318	\$122	\$22	\$1,500
420	Marina	boat berth	\$982	\$10	\$103	\$24	\$17	\$1,136

Figure 6.1: Martin County Impact Fees | Effective January 1, 2027

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
-	Boat Storage	slip	\$153	\$10	\$66	\$24	\$4	\$ 257
430	Golf Course	hole	\$11,300	\$300	\$633	\$299	\$188	\$12,720
445	Movie Theater	1,000 sf	\$13,945	\$68	\$2,912	\$439	\$260	\$17,624
491	Racquet/Tennis Club	1,000 sf	\$4,334	\$374	\$613	\$466	\$87	\$5,874
492	Health/Fitness Club	1,000 sf	\$6,338	\$427	\$1,883	\$612	\$139	\$9,399

**Table 13: Institutional (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
520-525	Elementary/Middle/High School (Private)	1,000 sf	\$2,331	\$197	\$442	\$280	\$49	\$3,299
540	College (Private)	1,000 sf	\$2,331	\$221	\$575	\$424	\$53	\$3,604
560	Place of Worship	1,000 sf	\$1,851	\$143	\$258	\$191	\$37	\$2,480
565	Day Care Center	1,000 sf	\$3,694	\$283	\$472	\$354	\$72	\$4,875
590	Library	1,000 sf	\$6,427	\$497	\$932	\$782	\$130	\$8,768
732	Post Office	1,000 sf	\$6,054	\$507	\$488	\$410	\$112	\$7,571

**Table 14: Medical (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
610	Hospital	1,000 sf	\$2,934	\$458	\$592	\$497	\$67	\$4,548

**Table 15: Office (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
710	Office	1,000 sf	\$2,984	\$339	\$342	\$110	\$57	\$3,832
720	Medical Office	1,000 sf	\$7,261	\$328	\$427	\$483	\$127	\$8,626

**Table 16: Retail (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
822	Retail/Shopping Center (<40,000 sfgla)	1,000 sfgla	\$4,198	\$584	\$507	\$423	\$86	\$5,798
821	Retail/Shopping Center (40,000-150,000 sfgla)	1,000 sfgla	\$6,764	\$758	\$735	\$439	\$130	\$8,826
820	Retail/Shopping Center (>150,000 sfgla)	1,000 sfgla	\$7,127	\$496	\$883	\$439	\$134	\$9,079

Figure 6.1: Martin County Impact Fees | Effective January 1, 2027

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
840/841	New/Used Auto Sales & Service	1,000 sf	\$9,519	\$552	\$1,031	\$128	\$168	\$11,398
851	Convenience Store	1,000 sf	\$18,638	\$682	\$2,132	\$1,791	\$349	\$23,592
853	Convenience Store w/Gas	1,000 sf	\$21,076	\$1,024	\$2,325	\$1,956	\$396	\$26,777
880/881	Pharmacy/Drugstore With and Without Drive-Thru	1,000 sf	\$2,423	\$450	\$389	\$328	\$54	\$3,644

**Table 17: Services (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
911	Bank/Savings Walk-In	1,000 sf	\$7,384	\$409	\$797	\$110	\$131	\$8,831
912	Bank/Savings Drive-In	1,000 sf	\$9,406	\$517	\$661	\$110	\$160	\$10,854
931	Fine Dining Restaurant	1,000 sf	\$14,534	\$758	\$3,234	\$791	\$290	\$19,607
934	Fast Food Restaurant w/ Drive-Thru	1,000 sf	\$21,576	\$3,019	\$3,789	\$791	\$438	\$29,613
948	Car Wash	1,000 sf	\$13,158	\$671	\$1,325	\$128	\$229	\$15,511

**Table 18: Industrial (effective 1/1/2027)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
110	General Industrial	1,000 sf	\$2,474	\$175	\$217	\$17	\$43	\$2,926
140	Manufacturing	1,000 sf	\$1,434	\$190	\$185	\$17	\$27	\$1,853
150	Warehousing	1,000 sf	\$932	\$42	\$88	\$17	\$16	\$1,095
151	Mini-Warehouse	1,000 sf	\$548	\$12	\$37	\$17	\$9	\$ 623

## Effective January 1, 2028

**Table 19: Residential (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Parks & Recreation	Conservation/Open Space	Library Facilities	Admin Fee (1.5%)	Total
210	Single Family (detached/attached)										
	800 sq ft or less	du	\$2,201	\$294	\$396	\$312	\$901	\$91	\$279	\$67	\$4,541
	801-1,100 sq ft	du	\$3,439	\$381	\$544	\$429	\$1,166	\$118	\$361	\$97	\$6,535
	1,101-2,300 sq ft	du	\$4,222	\$547	\$1,127	\$708	\$1,674	\$170	\$520	\$135	\$9,103
	Greater than 2,300 sq ft	du	\$6,094	\$752	\$1,486	\$969	\$2,293	\$232	\$710	\$188	\$12,724
220/221	Multi-Family	du	\$3,402	\$340	\$396	\$312	\$1,038	\$105	\$322	\$89	\$6,004

**Table 20: Transient, Assisted & Group Living (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Parks & Recreation	Conservation/Open Space	Library Facilities	Admin Fee (1.5%)	Total
254	Assisted Living Facility	1,000 sf	\$423	\$179	\$155	\$130	\$0	\$0	\$0	\$13	\$ 900
310	Hotel	room	\$2,686	\$321	\$512	\$178	\$1,143	\$105	\$0	\$74	\$5,019
320	Motel	room	\$1,290	\$265	\$512	\$178	\$1,143	\$105	\$0	\$52	\$3,545
620	Nursing Home	1,000 sf	\$1,088	\$342	\$295	\$249	\$0	\$0	\$0	\$30	\$2,004

**Table 21: Recreational (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
411	Public Park	acre	\$418	\$17	\$37	\$23	\$7	\$ 502
416	RV Park	site	\$870	\$168	\$346	\$133	\$23	\$1,540
420	Marina	boat berth	\$1,072	\$11	\$103	\$27	\$18	\$1,231
-	Boat Storage	slip	\$153	\$11	\$71	\$27	\$4	\$ 266
430	Golf Course	hole	\$12,328	\$300	\$633	\$327	\$204	\$13,792
445	Movie Theater	1,000 sf	\$15,211	\$74	\$2,912	\$478	\$280	\$18,955
491	Racquet/Tennis Club	1,000 sf	\$4,727	\$374	\$667	\$499	\$94	\$6,361
492	Health/Fitness Club	1,000 sf	\$6,914	\$465	\$1,883	\$666	\$149	\$10,077

**Table 22: Institutional (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
520-525	Elementary/Middle/High School (Private)	1,000 sf	\$2,542	\$210	\$442	\$280	\$52	\$3,526
540	College (Private)	1,000 sf	\$2,542	\$241	\$628	\$447	\$58	\$3,916
560	Place of Worship	1,000 sf	\$2,020	\$143	\$282	\$191	\$40	\$2,676
565	Day Care Center	1,000 sf	\$4,029	\$283	\$514	\$377	\$78	\$5,281
590	Library	1,000 sf	\$7,012	\$543	\$1,015	\$853	\$141	\$9,564
732	Post Office	1,000 sf	\$6,606	\$538	\$534	\$448	\$122	\$8,248

**Table 23: Medical (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
610	Hospital	1,000 sf	\$3,199	\$458	\$645	\$542	\$73	\$4,917

**Table 24: Office (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
710	Office	1,000 sf	\$3,256	\$339	\$372	\$120	\$61	\$4,148

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
720	Medical Office	1,000 sf	\$7,922	\$357	\$465	\$526	\$139	\$9,409

**Table 25: Retail (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
822	Retail/Shopping Center (<40,000 sfgla)	1,000 sfgla	\$4,198	\$636	\$552	\$463	\$88	\$5,937
821	Retail/Shopping Center (40,000-150,000 sfgla)	1,000 sfgla	\$7,379	\$826	\$801	\$478	\$142	\$9,626
820	Retail/Shopping Center (>150,000 sfgla)	1,000 sfgla	\$7,774	\$496	\$964	\$478	\$146	\$9,858
840/841	New/Used Auto Sales & Service	1,000 sf	\$10,337	\$552	\$1,124	\$138	\$182	\$12,333
851	Convenience Store	1,000 sf	\$20,334	\$744	\$2,324	\$1,953	\$380	\$25,735
853	Convenience Store w/Gas	1,000 sf	\$22,992	\$1,116	\$2,537	\$2,132	\$432	\$29,209
880/881	Pharmacy/Drugstore With and Without Drive-Thru	1,000 sf	\$2,644	\$490	\$425	\$356	\$59	\$3,974

**Table 26: Services (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
911	Bank/Savings Walk-In	1,000 sf	\$7,384	\$409	\$860	\$120	\$132	\$8,905
912	Bank/Savings Drive-In	1,000 sf	\$10,262	\$517	\$721	\$120	\$174	\$11,794
931	Fine Dining Restaurant	1,000 sf	\$15,856	\$826	\$3,528	\$862	\$316	\$21,388
934	Fast Food Restaurant w/ Drive-Thru	1,000 sf	\$23,538	\$3,199	\$4,134	\$862	\$476	\$32,209
948	Car Wash	1,000 sf	\$14,355	\$671	\$1,412	\$138	\$249	\$16,825

**Table 27: Industrial (effective 1/1/2028)**

ITE LUC	Land Use	Impact Unit	Transportation	Public Buildings	Correctional/Law Enforcement	Fire Rescue	Admin Fee (1.5%)	Total
110	General Industrial	1,000 sf	\$2,682	\$175	\$236	\$18	\$47	\$3,158
140	Manufacturing	1,000 sf	\$1,566	\$203	\$202	\$18	\$30	\$2,019
150	Warehousing	1,000 sf	\$932	\$42	\$88	\$18	\$16	\$1,096
151	Mini-Warehouse	1,000 sf	\$548	\$14	\$37	\$18	\$9	\$ 626