LOS ALAMITOS UNIFIED SCHOOL DISTRICT

SCHOOL FACILITY FEE HANDBOOK

07/2026

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I. SCHOOL FACILITY FEES, IN GENERAL

Education Code Section 17620 authorized a School District's Governing Board to levy a fee against new residential, commercial, and industrial development within the District to fund the construction, reconstruction, or modernization of school facilities. Before it can charge a fee on any residential, commercial, or residential construction or reconstruction, however, the School District's Governing Board must establish that (1) the need for school construction or reconstruction results from development; and (2) the level of the fee does not exceed the cost of construction or reconstruction necessary to meet this need. The fees may be used not only to fund the physical facilities themselves but also to fund studies related to school construction and reconstruction and to pay certain personnel and fees. The fees may not be used for regular or deferred maintenance (as defined in Section 17582 of the Education Code), routine repair, or asbestos work that is not related to regular school construction or reconstruction.
If the District does not collect all the developer fees it is deemed legally entitled to, the District may be considered ineligible to receive certain state funding.

II. DESCRIPTION OF QUALIFYING DEVELOPMENT

Development means any project undertaken for the purpose of development, including a project that requires the issuance of a permit for construction or reconstruction but not including one that requires a permit to operate.

Residential Development

Any structure, including a mobile or manufactured home, which is primarily used or intended for human habitation, as defined by the Uniform Building Code, as revised. Residential development within the District consists of new construction on vacant land, demolition of units on existing land, and construction of new units that usually have increased habitable area and unit density, conversion of rental units to condominium units and space, and replacement units. The analysis performed to develop pupils-per-dwelling-unit ratios and impact fees examined all of these types of construction to develop appropriate student generation rates.

1. New Residential Development

Single Family Residences

Apartments and Condominiums

Mobile Homes:	Mobile homes are limited to the initial installation of a manufactured home or mobile home on any site which was not previously occupied and on which the construction of the pad or foundation system commenced after September 1, 1986. Mobile homes and mobile home parks have the meaning outlined in Sections 18007, 18008, and 18214 of the Health and Safety Code. Included are additions to mobile homes after a catastrophic loss.

In the case of residential development, Government Code Section 65995(b)(1) states that the "assessable space" includes all of the square footage within the perimeter of a residential structure.

***Excluded are:**
Carports
Detached accessory structures (Ex. detached garage or storage shed)
Garages
Overhangs
Walkways
Patios

***Exclusions are not applicable if any of the above are converted into an assessable space.**

If multiple permits for the same address are issued and where any project for which a permit has been issued and construction has not been completed (i.e., final inspection made), the project shall be considered ongoing, and the square footage of all permits or applications for permit will be added together. If the cumulative total of square footage exceeds five hundred (500) square feet, a fee will be due on the entire project.

2. Junior Accessory Dwelling Units and Accessory Dwelling Units ("ADUs"). Junior ADUs or ADUs regardless of size are charged for the entire residential square footage.

ADUs are new residential construction that are assessed the full measure of school developer fees. ADUs are separate residential units that can house a new family that generates new students. Fees are assessed against all new ADU square footage in the same manner as with other new residential construction. ADUs are not additions to existing residential structures. Therefore, the exemption for additions of 500 square feet or less is not applicable. A new ADU is charged fees even if it is only 300 square feet. However, if an addition is added to an existing ADU, the addition exemption would apply.

The following examples illustrate the application of fees, exemptions, and credits for ADUs:

a) Construction of a new ADU that is detached or added to the exterior of an existing residential structure. In this example, the ADU would be fully assessed fees because it is a new residential structure that did not exist before. The mere fact that the ADU may be attached to an existing residential structure is not relevant. Thus, a 450-square foot ADU attached to an existing residential structure would be levied fees on the new 450 square feet of residential space.

b) Construction of an ADU that converts part of an existing residential structure and adds additional square footage beyond the existing residential structure. In this example, there would only be the levy of fees for the added square footage, because the fees for the converted square footage would be offset by the existing residential square footage. Thus, a 450-square foot ADU that converts 200 square feet of an existing residence would only be levied fees for the new 250 square feet of residential space.

c) Conversion of existing residential space into an ADU. If the new ADU would be entirely enclosed within an existing residence, no fees would be levied, since there is no new square footage being created by the ADU. However, fees would apply to the conversion of a garage into an ADU since school fees are not levied against garages.

Note that the impact fee restrictions on ADUs imposed by Senate Bill 13 ("SB 13") are only applicable to impact fees levied by cities, counties, and special districts. School districts are independently

authorized to levy school developer fees per Education Code §17620. SB 13 does not modify, suspend, or mention Education Code § 17620. Accordingly, SB 13 does not restrict school districts' levies of school fees on ADUs. For the same reasons, AB 881 does not limit the levy of school developer fees on ADUs.

California Department of Housing and Community Development has no jurisdiction over a school district's imposition of school developer fees. In 2019, the Legislature enacted Senate Bill 13 ("SB 13"), which amended Government Code section 65852.2. Section 65852.2(h) only gives HCD jurisdiction over local agencies, special districts, and water corporations that adopt ordinances for the provision of ADUs. School districts do not adopt ordinances for the provision of ADUs.

3. New Senior Citizen Housing Development

The fee for all new senior citizen housing developments (as defined in Civil Code Section 51.3), residential care facilities for the elderly (as defined in Health and Safety Code Section 1569.2, subd. (k)), multilevel facilities for the elderly (as defined in Government Code Section 15432, subd. (d)(9)), and senior-citizen only mobile home parks (as defined in the Federal Fair Housing Act Amendments of 1988) is the same as that for all new commercial and industrial development, except for the resident manager's or caretaker's unit which will be assessed at the current residential rate.

To be considered a senior citizen housing development, the development must consist of at least 35 dwelling units specially constructed for senior citizens. For the purpose of this policy, a senior citizen is a person 55 years of age or older.

The following requirements must be met prior to issuance of a building permit and the District's calculation of the developer fee for a senior citizen housing development:

a) Execution of the Covenant and Restriction Agreement

b) Appropriate recording/stamp of the Covenant and Restriction Agreement with the Orange County Recorder

c) Current title report

To be considered a residential care facility for the elderly, a multilevel facility for the elderly, or a senior-citizen-only mobile home park, the developer must demonstrate to the District's satisfaction that the development meets the requirements for such development as set forth in applicable law.

4. Remodeled Residential Development

Assessable Space: Assembly Bill 181 (AB 181), effective October 1, 1989, defines assessable space for which Developer Fees can be collected as all of the square footage within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, detached accessory structure or similar area.

The amount of square footage within the perimeter of the residential structure shall be calculated by the building department of the city or county issuing the building permit, in accordance with the standard practice of that city or county in calculating structural perimeters (Gov. Code 65995, Subd. (B) (1) (AB181.)

Remodeled residential development will be charged a fee for the increased "assessable space" only if the net increase in the square footage within the perimeter of the residence is more than

500 square feet. In the event that the net increase is more than 500 square feet, *any fee charged will be on the entire net increase in square footage*. Pursuant to Education Code Section 17620, any "residential" remodeling addition of **500 square feet or less of assessable space** is exempt from developer fees.

No fee will be charged on residential reconstruction after the original structure is damaged or destroyed due to a catastrophic loss or act of nature, such as fire, flood, earthquake, etc., so long as the reconstruction does not exceed the assessable square footage of the original building that is damaged or destroyed. If the reconstruction exceeds the assessable square footage of the original residence that is damaged or destroyed, the increased square footage will be considered new construction and a fee will be charged, as appropriate.

A fee will be charged on voluntary residential reconstruction where no catastrophic loss or act of nature is involved. This is because the District may be deemed ineligible for certain state funding if it fails to collect all developer fees to which it is legally entitled (Ed. Code Section 17075.10). Unlike catastrophic loss or reconstruction resulting from an act of nature, there is no statutory exception for voluntary reconstruction. As a result, the District no longer grants credit for voluntary, complete demolition (there is a credit for partial demolition.)

Credit for partial demolitions will be reviewed and determined by the County or City planning and development and or building department. Credits shall be indicated on the plan check.

Commercial and Industrial Development

Commercial and industrial development includes any structure other than residential which is used for the production of income or to provide goods and services to the community. Examples include, but are not limited to, retail establishments, offices, manufacturing and industrial plants, service facilities, eating establishments, warehouses, medical offices, hotels and motels, and others which may be listed in the future.

With respect to new commercial and industrial development, Government Code Section 65995 states that a fee may be charged on all "chargeable covered and enclosed space." Such space includes all covered and enclosed space within the perimeter of the commercial or industrial structure, but does not include any incidental storage areas, garages, parking structures, unenclosed walkways, or utility or disposal areas.

i. Hotels, motels, and other lodgings are considered commercial buildings if the maximum term of occupancy for guests does not exceed 30 days. Any hotel or motel unit (room) with built-in kitchen facilities may be deemed residential if the District finds that the unit was developed for a tenant's continuous occupancy for periods exceeding 30 days. However, commercial and industrial development does not include any residential hotel as defined in Health and Safety Code Section 50519(b)(1).

ii. If an apartment or condominium complex, dormitory, extended stay motel or other multiple family dwelling has a recreation room for the common use of the residents, the District shall charge the commercial/industrial rate for the recreation room portion of the project.

iii. Developers of buildings which do not meet the ordinary definitions of commercial or industrial development may present data showing the special characteristics of the proposed

project at least 45 days prior to the anticipated issuance of the building permit and request a waiver or reduction of the fees. Any such waiver or reduction of the fees shall occur only after the school district staff has made written findings and the Board of Education has had an opportunity to review the developer's application.

iv. Fees will not be levied on the remodel of any commercial or industrial structure if the structure's use upon completion of the remodel remains substantially the same. However, if the remodel results in increased chargeable covered and enclosed space, the increased space will be considered new construction and a fee will be assessed.

v. Because the District may be deemed ineligible for certain state funding if it fails to collect all developer fees to which it is legally entitled, the District no longer grants credit for complete demolition.

6. Development Exempt from Developer Fees

Government Code Section 65995 prohibits a school district's Governing Board from charging a fee on the construction of structures that are tax-exempt and used exclusively for religious purposes, structures used as private full-time day schools (as defined in Section 48222 of the Education Code), and structures owned and operated by a governmental entity.

Description of Exclusions to Developer Fees

A. Retaining walls
B. Fences
C. Signs
D. Flagpoles
E. Swimming pools
F. Sheds
G. Garages
H. Carports
I. Agricultural buildings (non-commercial), churches, convalescent facilities

i. No fee may be levied on an agricultural building unless the Board of Education makes the finding that the amount of the fee is reasonably related and limited to the needs of the community for elementary or high school facilities caused by the development. Agricultural building means any greenhouse or other space that is covered or enclosed for agricultural purposes.

ii. The amount of the fee may not exceed the estimated cost of providing for the construction or reconstruction of school facilities necessitated by the development from which the fees are to be collected.

iii. The Board of Education may charge a fee on a new covered and enclosed agricultural building such as greenhouse if it finds that the fee bears a reasonable relationship to the community's need for new school facilities caused by the agricultural development and that the fee does not exceed the cost of the facility's construction or reconstruction. In addition, the Board of Education will consider the relationship between any resulting

increase in the number of employees, the size and use of the structure, and the cost of construction. The Board of Education will not charge a fee on any agricultural building if the number of employees associated with the development will not increase or if housing has been provided for all additional employees and a fee has previously been assessed against such housing under Section 17620. In developing this finding, the Board shall consult with the County Agricultural Commissioner or other appropriate public agency.

J. Other

i. In addition, no fee will be levied on the construction of any buildings which would be exempt from taxation pursuant to subsections (a) through (g), inclusive, of Section 3 and Subsections (b) and (c) of Section 4 of Article XIII of the California Constitution. Such buildings include churches, public facilities owned by public entities, dormitories at a college or seminary, libraries or museums that are free and open to the public, buildings used exclusively for educational purposes by a public entity or a non-profit institution of higher education, buildings used exclusively for religious worship, and hospitals or institutions for charitable purposes owned and used by non-profit entities.

ii. No fee will be charged on the reconstruction of any commercial or industrial structure which is damaged or destroyed due to a catastrophic loss such as fire, flood, earthquake, etc.

III. Certificate of Compliance

The procedure for collecting developer fees for projects within the City of Los Alamitos, the City of Seal Beach, and the County of Orange for unincorporated areas within the District is as follows:

Step 1:	The developer or owner of the property must obtain a plan check or Building Permit School Fees Worksheet from the City of Los Alamitos, City of Seal Beach, or the County of Orange (depending address of the project). These forms have different names, but all contain the same basic information, i.e., property owner, address, and description of the project.
Step 2:	The developer or owner submits the Certificate of Compliance form (the City or County usually issues one with the plan review) along with the plan check receipt or Building Permit School Fees Worksheet to the Los Alamitos Unified School District (LAUSD) Business Office.
Step 3:	LAUSD Business Office staff review the paperwork. Fees are calculated based on the square footage of the project and are waived for projects of less than 500 square feet. The fees for residential property over 500 square feet are calculated at $5.38 per sq. ft. Fees for commercial property projects over 500 square feet are calculated at $0.87 per sq. ft. Fees for mini-storage projects over 500 square feet are calculated at $0.09 per sq. ft.
Step 4:	The Certificate of Compliance (COC) form is assigned a COC Number and is logged in by LAUSD.
Step 5:	The developer or owner of the property submits payment to LAUSD by check or credit card. The Certificate of Compliance form is signed, dated, and stamped and the developer/owner is given a copy of the paperwork for their records.

Step 6:	The developer or owner returns the completed COC form to the appropriate City or uploads to the County's online portal.

Installation of mobile homes does not require a building permit, therefore, school facility fees for mobile homes are collected at the close of escrow or on the issuance of a certificate of occupancy.

IV. School Facility Fee Appeal Process for Commercial and Industrial Developers

Commercial and industrial developers who wish to appeal a fee may use the following procedure:

Submit a written appeal to the Chief Business Official. Any request must be made within 10 days of the fees' payment. Any request must include grounds for the appeal. Grounds include, but are not limited to, the following:

Inaccuracy of including the project within the category pursuant to which the fee was imposed; or

The employee generation or pupil generation factors utilized under the applicable category are inaccurate as applied to the project.

a. Within 45 days of filing an appeal, the developer must provide evidence supporting the asserted grounds for appeal, showing that the imposition of the fee was improper.

b. The Chief Business Official will review the evidence and make a determination no later than 45 days from the date the developer submits all evidence.

c. If the appeal is denied by the Chief Business Official, the developer may appeal the decision in writing to the Board of Education. The matter will then be placed on the agenda so that the Board can conduct a hearing.

d. After it has considered all evidence submitted, including a recommendation by the Superintendent, the Board shall either approve or deny the appeal. The Board may modify the amount of the fee levied if it determines such action is appropriate.

V. NEXUS-JUSTIFICATION FOR IMPOSING SCHOOL FACILITY FEES

The reader is referred to the *Impact of Residential, Commercial and Industrial Development on the Need for Additional School Facilities,* February 2008. Following is the executive summary of that justification report.

VI. EXECUTIVE SUMMARY

Before the passage of Senate Bill 50 in 1998, a school district's authority to levy fees on new development was limited by Government Code Section (GC §) 65995 et seq. Judicial decisions rendered in the court cases commonly known as Mira, Hart, and Murrieta permitted school districts to require cities and counties to consider the cost of school mitigation when approving new development. These judicial decisions effectively forced cities, counties, and developers to address the need and cost for schools not expressly addressed within the limitations of GC §65995, et seq.

Senate Bill 50 limited the judicial authority granted by Mira, Hart, and Murrieta and granted statutory authority to school districts to collect fees higher than those authorized by GC §65995

et seq. This new authority to impose higher fees if they are needed is defined by GC §65995.5 et seq. These different amounts of fees acquired trade names as follows:

Level I Fees	Fees to be imposed on new development limited by GC §65995.
Level II Fees	Supplemental Fees to be imposed on new development limited by GC§65995.5 *et seq.* when the state has bond funds to pay for a portion of school construction and modernization.
Level III Fees	Supplemental Fees to be imposed on new development limited by GC §65995.5 *et seq.* when the state does not have bond funds to pay for school construction and modernization.

VII.

COC NUMBER _____

LOS ALAMITOS UNIFIED SCHOOL DISTRICT

CERTIFICATE OF COMPLIANCE - PAYMENT OF SCHOOL FACILITY FEES

Developer/Applicant _____

Address _____

Telephone Number _____

Location of Project _____

Description of Project _____

TOTAL SQUARE FOOTAGE OF PROJECT PER COUNTY/CITY PLAN CHECK= _____ SQ. FT.

The County/City building permit school fees worksheet (plan check) and plans shall be provided at the time of the school facilities fee review with the school district.

VERIFICATION MUST BE ATTACHED:

☐ **Credit given for partial demolition of previous building:**
NOTICE: Credit for partial demolitions will be reviewed and determined by the County/City Planning and Development department. Credits shall be indicated on the plan check.

Plan Check square footage =_____-_____previous sq. ft. demo = _____**COC Sq. Ft.**

☐ **Fee waived - under 500 square feet _____COC Sq. Ft.**
NOTICE: JADUs or ADUs regardless of size are charged for the entire residential square footage.

☐ **Fee waived – under 501(c)(3) Tax-Exempt Status (submit proof of tax-exempt status / Non- profit organizations)**

☐ **This certifies that the above-named Developer/Applicant has paid facility fees in compliance with Government Code Sections 53080 and 65995.**

Number Sq. Ft. Residential Space	_____x $5.38	Total $
Number Sq. Ft. Commercial Space	_____x $0.87	Total $
Number Sq. Ft. Mini-Storage	_____x $0.09	Total $

_____ _____

Printed Name of Authorized District Representative

Authorized District Representative Signature Los Alamitos Unified School District

The above representations as to square footage are true. Developer/Applicant agrees that if it is later determined that such representations are not true, this certificate shall automatically terminate and the appropriate City/County shall be notified.

One signature required:

_____ _____

Developer/Applicant **Date** **Property Owner** **Date**

Notice: Applicant is hereby noticed that any party filing a protest regarding the imposition of fees pursuant to Government Code Section 53080 must do so within 90 days from the payment of the fee.