

Assessing SDC and CET fees on Building Records

SDC (System Development Charges) are often very high-dollar fees that are often assessed and due at new construction. Because these fees are often so high-dollar, your agency may want to consider whether you want to allow these fees to be paid by credit card to avoid the percentage-based credit card processing fees that apply to credit card transactions and could reach up to 3% or more of the fee amount paid. Note, credit card processing fees are determined by the individual credit card processing company.

CET (Construction Excise Tax) fees are allowed excise taxes that can be collected on Building construction records where the agency has the designated program or agreements in place; these can also be higher-dollar fees.

The most common CET fee type collected by agencies is the School CET. School CET monies are collected on behalf of the local school district(s) and are then passed through via payment to the school district, less a small administrative fee portion paid to the agency for their cashing and coordination efforts. Because these fees are not agency revenue, your agency may want to consider whether you want to allow these fees to be paid by credit card to avoid the percentage-based credit card processing fees that apply. These processing fees could sometimes exceed your administrative fee portion.

To assess/collect these particular fees:

1. SDC fees – these are assessed on Building or Public Works record types – go to FEES tab > ADD > select the B_SDC or 'SDC' schedule from the 'Fee Schedule' dropdown. Once selected, you can assess fees as appropriate. Note, the 'Unit' will indicate what values should be entered. An 'Amount' unit often indicates to enter an amount that was calculated outside of Accela.

See #5 below for payment considerations.

2. CET fees – these are assessed on Building record types – go to FEES tab > ADD > select the CET or 'Construction Excise Tax' schedule from the 'Fee Schedule' dropdown. Once selected, you would assess the fees by entering the applicable square footage into the appropriate fee item (by school district and type, Residential or Commercial).

Assessing SDC and CET fees on Building Records

Fee Item	City	Unit	Notes
CET - St Helens SD 502 - SQ FT - COM USE	<input type="text"/>	SqFt	
CET - St Helens SD 502 - Com Use	<input type="text"/>	Automatic	
CET - St Helens SD 502 - Admin Fee - Com Use	<input type="text"/>	Automatic	
CET - St Helens SD 502 - HABITABLE SQ FT - RES USE	<input type="text"/>	SqFt	
CET - St Helens SD 502 - NON-HABITABLE SQ FT - RES USE	<input type="text"/>	Automatic	Some agencies charge for Non-Habitable Res square footage - however, if this is greyed out - it has not be indicated for your agency.
CET - St Helens SD 502 - Res Use	<input type="text"/>	Automatic	
CET - St Helens SD 502 - Res Use - Non-habitable	<input type="text"/>	Automatic	
CET - St Helens SD 502 - Admin Fee - Res Use	<input type="text"/>	Automatic	

- Once the fees are assessed, the '02 – Construction Excise Tax' record tab will be auto-filled with the information as per the values entered, this includes the 'School District' designation and the 'Habitable Area – Sq Footage'. If the construction is legitimately exempted from School CET, then the exemption reason would be documented here with the 'Exemption' dropdown. Note, 'Non-Habitable - Sq Footage' is also included here, if indicated. The other programmatic CETs are also displayed on this tab.

Comments (Internal) (3)

Communications (4)

Conditions (Standard) (0)

Conditions of Approval (2)

Consolidated Record Activities (46)

Contacts (2)

01-Residential 1 & 2 Family Dwelling Limited

02-Construction Excise Tax

SCHOOL EXCISE TAX

Except for the Exemption drop down - Custom fields will be autofilled for School Excise Tax based on fees selected.

School District: Exemption:

Habitable Area - Sq Footage: Non-habitable Area - Sq Footage:

AFFORDABLE HOUSING EXCISE TAX

Affordable Housing Excise Tax Exemption:

METRO EXCISE TAX

Metro Excise Tax Exemption:

If this CET information is incorrect for any reason, it must be fixed via the fees. The initial CET fees that were assessed would have to be voided, and new corrected CET fees would have to be assessed to correct the school district and/or square footage values. This correction would again auto-fill and effectively correct the '02 – Construction Excise Tax' tab for School Excise Tax values.

Assessing SDC and CET fees on Building Records

- When CET fees assess, they are automatically split as per the agency's designated split – a percentage payable to the School District and a percentage retained by the agency for administrative time and effort. A fee 'Note' is automatically added that indicates what square footage figure was used for calculation.

There is a dedicated report called CET v3 (located in Report 2 > External Payments) that will indicate how much has been collected and how much is to be paid and retained.

Fee Item	City	Unit	Fees	Status	Balance Due	Invoice #	Assessed	Fee Code	Notes
Technology Fee	4,414.68	Automatic	\$132.44	INVOICED	\$0.00	19214	12/17/2021	TECHFEE	
CET - St Helens SD 502 - Admin Fee - Res Use	3,360.03	Automatic	\$33.60	INVOICED	\$0.00	19214	12/16/2021	CET_504	
CET - St Helens SD 502 - Res Use	3,360.03	Automatic	\$3,326.43	INVOICED	\$0.00	19214	12/16/2021	CET_502	Fee was calculated using the value of 2383 square feet

- To control how either of these fees are paid, your agency should consider whether to invoice SDC or CET fees, or not. As soon as fees are invoiced, they are available to be paid, including by credit card online. Not invoicing these fee types and informing the customer that your agency does not accept credit card payment on them, is a way to require an alternate payment method such as check or cash. In this case, there would be no processing fees for your agency.