



THE CITY OF KEY WEST
1300 White Street – Key West, Florida 33040

To: Chairman and Planning Board Members

Through: Katie P. Halloran, Planning Director

From: Dan Gulizio, Senior Planner

Meeting Date: November 21, 2024

Application: **Text Amendment of the Land Development Regulations** – A Resolution of the City of Key West Planning Board recommending an amendment of Chapter 122 of the Land Development Regulations, entitled “Zoning” Article V, entitled “Supplementary District Regulations”, Division 10 entitled “Work Force Housing”, to amend provisions of the Work Force Housing Ordinance; providing for severability, providing for repeal of inconsistent provisions; providing for an effective date.

Request: The Resolution recommends that the City Commission adopt the proposed amendments to Chapter 122 entitled “Zoning” to modify inclusionary affordable and workforce housing standards for commercial properties along with additional measures to promote housing opportunities for local workers and those in need of affordable and workforce housing opportunities.

Update:

This amendment was originally presented to the Planning Board at a Special Call meeting on July 23, 2024. Since that time, staff has continued to work with individual stakeholders, City Commissioners, City staff, and members of the community to address the proposed amendments. At this time, staff is respectfully recommending that the Planning Board recommend adoption of the Non-Residential or Commercial Work Force Housing code along with an increase in the Payment-In-Lieu fee contained within the existing Work Force Housing Ordinance. Staff also recommends the establishment of a working group to continue to guide additional amendments to the ordinance.

Background:

The City of Key West is uniquely limited in its efforts to meet local housing needs. Like other coastal communities, the City of Key West is geographically limited in its ability to grow. In addition, the City has a finite capacity for growth based upon a series of environmental constraints including groundwater capacity, wastewater capacity, threatened and endangered habitat types, traffic capacity associated with hurricane evacuation...etc. Most importantly, the State has designated the City of Key West and the entire Florida Keys as an “Area of Critical State Concern.”

The designation of the City of Key West as an Area of Critical State Concern has included limitations on the number of new market rate and affordable housing units that can be constructed within the City. The



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most recent allocation of development permits included 921 market rate and affordable housing units in 2013 with 91 units in each of the following ten years. It is expected that the City will issue its last allocations in the 2024 or 2025 allocation cycles. The conversion of thousands of long-term rental units into short-term vacation rentals in recent years has also reduced the available number of units needed to support local workers, emergency service personnel, and families that have lived here for generations.

Finally, the City of Key West is home to the largest Historic Preservation District in the State of Florida. Development within the City’s Historic District is further limited by design guidelines that have been adopted by the City and approved by the State Historic Preservation Office – commonly referred to as the Florida Division of Historic Resources.

Taken together, these limitations make the development of affordable and workforce housing particularly challenging in the City of Key West. Growth restrictions tied to the Area of Critical State Concern prevent the City from promoting the development of higher density housing patterns through incentive-based zoning strategies. At the same time, environmental and geographic constraints have historically limited both the location and density of housing.

The City has attempted to address the need for affordable housing through the Work Force Housing Ordinance contained in Article V, Division 10 of the Land Development Regulations. Section 122-1465 establishes the purpose of the ordinance. It states:

Sec. 122-1465. - Intent.

It is the intent of this division to create affordable housing categories to facilitate the development and redevelopment of housing designed and priced to meet the needs of people employed by the local economy in a manner that reflects the percentage of the workforce at each income level and mixes people of all incomes together and does not create high and low-income enclaves.

The Work Force Housing Ordinance requires that thirty percent (30%) of all housing units “developed or redeveloped each year shall be set aside as affordable units” with a mix of income levels varying between Affordable (low income - 80% of median income) to Affordable (median income – 100% median income).

Under the current approach, an applicant may also contribute a payment in lieu fee of \$200,000 per affordable housing unit. An applicant may construct the required number of affordable housing units on-site or off-site through a linkage project. The linkage project allows an applicant to construct the required number of affordable housing units on an alternative or secondary site provided such units are constructed either before or simultaneously with the proposed market rate units. Under the Work Force Housing ordinance, all affordable units must be deed restricted for a period of at least 50 years and the City Commission is empowered to renew the affordable restriction for an additional 50 year period during the final year of the restriction.



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Owners of affordable work force housing projects are also required to furnish the city with annual information necessary to ensure continued compliance with affordability criteria, beginning one year after the date of building permit issuance and on each anniversary date thereafter. Reporting requirements include sworn tenant household verification information. Property owners subject to this subsection may contract with the Key West Housing Authority to perform annual tenant eligibility verification.

The current Work Force Housing ordinance also provides for both exemptions and waivers. Affordable work force housing, nursing homes, and assisted care facilities are exempt from the ordinance. The City may also “reduce, adjust or waive” the requirements of the ordinance where, “*based on the specific findings of fact, the commission concludes, with respect to any developer or property owner, that:*

- 1. Strict application of the requirements would produce a result inconsistent with the comprehensive plan or the purpose and intent of this subsection;*
- 2. Due to the nature of the proposed development, the development furthers comprehensive plan policies and the purpose and intent of this subsection through means other than strict compliance with the requirements set forth herein;*
- 3. The developer or property owner demonstrates an absence of any reasonable relationship between the impact of the proposed development and requirements of this subsection (b); or*
- 4. The strict application with the requirements set forth herein would improperly deprive or deny the developer or property owner of constitutional or statutory rights.”*

The current ordinance also establishes an “Affordable Work Force Housing Trust Fund” which is “*maintained with funds earmarked for the trust fund for the purpose of promoting affordable work force housing in the city and its immediate environs. Monies received by the trust fund shall not be commingled with general operating funds of the city. The trust fund shall be in a separate dedicated fund used only for the following:*

- (1) Financial aid to developers as project grants for affordable housing (low income) to (moderate income) construction;*
- (2) Financial aid to eligible homebuyers of affordable housing (low income) to (moderate income) as mortgage assistance;*
- (3) Financial incentive for the conversion of transient units to affordable housing (low income) to (moderate income) residential units;*



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(4) Direct investment in or leverage to housing affordability through site acquisition, housing development and housing conservation; or

(5) Other affordable work force housing purposes from time to time established by resolution of the city commission.”

The Work Force Housing Ordinance also establishes fifteen (15) eligibility requirements for potential occupants including:

(1) The household or person shall derive at least 70 percent of its or his/her total income from gainful employment in the county. This section shall not disqualify an individual previously and continuously qualified who reaches the age of retirement, or becomes disabled, and is otherwise income qualified.

(2) At the time of sale or lease of an affordable housing (low income) unit, the total income of eligible household or persons shall not exceed 80 percent of the median household income for the county (adjusted for family size).

(3) During occupancy of any an affordable housing (low income) rental unit, a household's income may increase to an amount not to exceed 120 percent of the median household income for the county (adjusted for family size). In such event, the tenant's occupancy shall terminate at the end of the existing lease term.

(4) At the time of sale or lease of an affordable housing (median income) unit, the total income of eligible households or persons shall not exceed 100 percent of the median household income for the county (adjusted for family size).

(5) During occupancy of any affordable housing (median income) rental unit, a household's annual income may increase to an amount not to exceed 140 percent of median household income for the county (adjusted for family size). In such event, the tenant's occupancy shall terminate at the end of the existing lease term.

(6) At the time of sale or lease of an affordable housing (moderate income) unit, the total income of eligible households or persons shall not exceed 120 percent of the median household income for the county (adjusted for family size).

(7) During occupancy of an affordable housing (moderate income) rental unit, a household's annual income may increase to an amount not to exceed 160 percent of median household income for the county (adjusted for family size). In such event, the tenant's occupancy shall terminate at the end of the existing lease term.



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(8) At the time of sale or lease of an affordable housing (middle income) unit, the total income of eligible households or persons shall not exceed 140 percent of the median household income for the county (adjusted for family size).

(9) During occupancy of an affordable housing (middle income) rental unit, a household's annual income may increase to an amount not to exceed 180 percent of median household income for the county (adjusted for family size). In such event, the tenant's occupancy shall terminate at the end of the existing lease term.

(10) Eligibility is based on proof of legal residence in the county as demonstrated by a valid State of Florida driver license or identification card, voter registration card if eligible, and an employer verification form signed by the employer or sufficient evidence, satisfactory to the City or its designee, demonstrating income qualification through self-employment.

(11) Priority shall be given to families of four or more members for larger sized affordable work force housing units.

(12) The applicant shall execute a sworn affidavit stating the applicant's intention to occupy the dwelling unit.

(13) The income of eligible households shall be determined by counting the full amount, before any payroll deductions, of wages, salaries, overtime pay, commissions, fees, tips, bonuses, Social Security, annuities, insurance policies, retirement funds, pensions, disability or death benefits, unemployment compensation, disability compensation, worker's compensation, severance pay and any net income from the operation of a business or profession of all household members. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions in determining net income from operation of a business or profession. Unrelated adults may be qualified individually for rental purposes provided the total lease payment to the Owner does not exceed the rent limits established by the City.

(14) In the event that a tenant's income shall exceed the maximum allowable income under this section and such shall occur for the first time during the last three months of a tenancy, then the landlord and tenant may extend a lease for a period of one year at the affordable rental rate.

(15) The planning board may review a household's income and unique circumstances to determine eligibility and conformance with the intent of this ordinance to assure that people in need are not excluded and people without need are not included.

Finally, the ordinance includes a provision entitled "Accessory Unit Infill." This provision encourages the development of affordable work force housing units in mixed use zoning districts to promote employee



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housing. It permits the development of units that are 600 square feet or less to be treated as an 0.78 equivalent unit, provided all units are made available through the Building Permit Allocation System (BPAS). Applicants under this section may also substitute two bicycle or scooter parking spaces per unit as an alternative to a parking variance.

Staff Analysis:

Despite its benefits, the existing Work Force Housing Ordinance has proved inadequate to meet the increasingly desperate need for affordable and workforce housing units within the City of Key West. Local businesses continue to struggle to find and retain workers needed to support the local economy. Teachers, nurses, doctors, emergency service personnel, municipal employees and local families are increasingly priced out of the housing market. The advent of short-term vacation rentals through Airbnb and VRBO, along with a rise in second and third vacation home units, has exacerbated the ongoing struggle to find housing for both those in need and local workers.

There are 267 cities, 123 towns, 21 villages and 67 counties in the State of Florida. According to current estimates, the City of Key West has an area of 4.2 square miles and a full-time population of 26,444. This equates to a population density of 6,296 people per square mile. In comparison, the United States has a population density of 87 people per square mile, the state of Florida has a population density of 414 people per square mile and Monroe County has a population density of 87 people per square mile. If the City of Key West were a country, it would be the 7th densest country in the World.

According to a 2011 housing study prepared by Monroe County, the number of seasonal housing units rose from 12,628 in 2000 to 15,262 in 2005 to 19,195 in 2008. This increase in seasonal housing units within the county coincided with a proportionate decrease in permanently occupied units over the same period with decreases from 35,086 to 29,084.

According to the same study, the number of non-homesteaded properties increased by 1,413 units between 2000-2009. According to current data provided by the Monroe County Property Appraiser's Office the percentage of homesteaded and non-homesteaded homes in the City of Key West is currently 42% - Non-Homestead and 58% - Homestead.

Data provided by the City of Key West Department of Housing and Community Development reveals that the City has a total inventory of 399 deed restricted affordable housing units. This includes 300 rental units and 99 Homeownership units. A breakdown of these units can be found below:



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Period of Affordability:

Rentals:

109 – In Perpetuity
191 – Sunset

Period Of Affordability	Number of Units	POA expiration
Perpetuity	109	(103 of these are Garden View)
Sunsetting	32	2027 -2029
	21	2030-2034
	40	2052 – 2058
	48	2067-2068
	37	2072-2073
	13	Unknown – Need to pull deed restrictions

98 units will go on-line in 2025 for the Lofts of Bahama Village they have a 99-year restriction

Homeownership Units:

Period Of Affordability	Number of Units	POA expiration
Perpetuity	16	None
30 years	30	04/20/2035
30-years	16	07/31/2030
99-years	39	02/28/2107

In 2025 the City will have an additional 28 units come online that will have a period of affordability of 99-years and expire in 2122. The units are the Lofts of Bahama Village.

The remainder of this report is divided into three sections including (1) Analysis of the Existing Work Force Housing Ordinance, (2) Summary of the “Draft” Non-Residential Housing Ordinance, and (3) Summary of the “Draft” Employee Housing Ordinance.

I. Analysis of the Existing Work Force Housing Ordinance.

The existing Work Force Housing Ordinance, as noted above, establishes a requirement that 30% of all new and redeveloped housing units shall be set aside as Work Force Housing units. 1/3 or ten percent (10%) of



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the Workforce Housing units are required to be reserved for individuals that meet “low income” guidelines defined as below eighty percent (80%) of area median income and 2/3 or twenty percent (20%) are reserved for individuals that meet median income guidelines, defined as one hundred percent (100%) of area median income guidelines. The Code contains the following affordability guidelines:

Very Low Income –	60% of median income
Low Income –	80% of median income
Median Income –	100% of median income
Moderate Income –	120% of median income
Middle Income –	140% of median income

The following summary provides an overview of the recommended changes to the existing Residential Work Force Housing Ordinance.

Simplification and Expansion of the Income Categories –

The proposed ordinance changes include the combination of the above five income categories into three categories along with an increase in the maximum permitted income from 140% to 160%. The recommended changes are noted below.

- Affordable Housing (Less than 100% of median income)
- Affordable Housing (Less than 130% of median income)
- Affordable Housing (Less than 160% of median income)

Increase in the Percentage of Units that Must be Set Aside as Work Force Units –

A second change that is suggested is to increase the percentage of new and redeveloped units that must be set aside from a total of thirty percent (30%) to a total of forty-five percent (45%), spread evenly over the three proposed income categories noted above. It is noted that under the City’s Building Permit Allocation System (BPAS) seventy-five percent (75%) of all new allocations must be set aside as Work Force Housing units.

Increase in the Payment In Lieu Fee –

The existing ordinance also allows a property make a payment in lieu of the construction of an affordable housing unit. This fee is currently \$200,000.00 per unit pursuant to Section 122-1467(1)(A) of the City Code. A third proposed change to the existing residential Work Force Housing Ordinance is to increase the payment in lieu fee from \$200,000.00 to \$400,000.00 in recognition of the true cost associated with the construction of Work Force Housing units.



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Clarification of 30% Rule –

Additionally, the proposed changes include clarification of the thirty percent (30%) requirement noted above. Specifically, the existing language has been clarified to confirm that the 30% applies to “all” units, not simply the number of market rate units.

The Definition of Income –

Applicants for Work Force Housing units must meet specific income guidelines. Among other measures, the definition of income has been modified to address individuals that meet the income guidelines but have substantial assets (defined as more than \$250,000.00 in savings) along with individuals that already have title to a residence.

II. Summary of “Draft” Non-Residential Work Force Housing Ordinance.

The proposed Non-Residential Work Force Housing Ordinance is modeled on Monroe County’s approach. It includes reference to the ‘*Affordable Workforce Housing Support Study for Non-Residential Development,*’ prepared by Clarion Associates, LLC in June, 2017.

The Ordinance applies to all new development and redevelopment within any non-residential zoning category. As proposed, each new development or redevelopment that increases the demand for housing, not otherwise exempted, is required to mitigate fifty percent (50%) of the Work Force Housing demand created by the proposed development/redevelopment.

The ordinance as proposed includes exemptions and waivers for (1) Affordable Housing Projects, (2) Residential Developments, (3) Public Facilities, (4) Nursing Homes, Assisted Care Living Facilities, and Retirement Homes, and (5) New development/redevelopment less than 1,000 square feet in gross floor area.

Land use categories are defined under the code and a ratio is applied to each category which, when multiplied by the total square footage proposed, determines the “Total Housing Need” associated with the development. A payment in lieu of fee is calculated in the same manner. Please see chart below.

TOTAL NEED CREATED BY NONRESIDENTIAL DEVELOPMENT (for construction and post-construction employees).				
Land Use Category	Total Housing Need per 1,000 sf (units/1000 sf)	Total Housing Need per sf (units/sf)	Total In-Lieu Fee per 1,000 sf (monetary fee/1000 sf)	Total In-Lieu Fee per sf (monetary fee/sf)



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Commercial Retail (Retail stores, supermarkets, shopping centers, restaurants, etc.)	0.416	0.000416	\$66,722	\$66.72
Office (Professional and non-professional office buildings, etc.)	0.704	0.000704	\$78,492	\$78.49
Industrial (Light manufacturing, lumber yards, warehousing, storage facilities, etc.)	0.226	0.000226	\$24,397	\$24.39
Institutional (Religious facilities, private schools, colleges, daycares, etc.)	0.337	0.000337	\$36,284	\$36.28
Tourist/recreational (Theatres, auditoriums, nightclubs, tourist attractions, etc.)	0.614	0.000614	\$104,691	\$104.69
Hotel & Motel (Transient uses)	0.295	0.000295	\$49,947	\$49.94
Governmental (Governmental office buildings, public schools, etc.)	0.427	0.000427	\$38,285	\$38.28
Other (Utility, gas, and electric uses, mining, and sewage disposal facilities)	0.644	0.000644	\$99,838	\$99.83

Data for the mitigation requirement is from the 'Affordable Workforce Housing Support Study for Non-Residential Development,' prepared by Clarion Associates, LLC, for Monroe County in June 2017.

The draft ordinance provides several methods to secure compliance with the identified Work Force Housing obligation. This includes:

- (1) Construction of Work Force Housing units on site
- (2) Construction of Work Force Housing units off-site
- (3) The deed restriction of an existing market rate housing unit
- (4) Payment in-lieu fee

A credit is also proposed to be provided on a one-for-one basis for those employers that directly provide workforce housing units to their employees.



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Eligibility requirements for occupants of Work Force Housing Units mirror the standards already provided in the Residential Work Force Housing Ordinance. In addition, monitoring, linkage projects, and the use of the Affordable Housing Trust Fund elements from the Residential Work Force Housing ordinance are also included.

III. Summary of “Draft” Employee Housing Ordinance.

One of the most unique aspects of the regulatory environment in the Florida Keys, and one of its biggest challenges, is the limitations on growth established under the State-designated Area of Critical State Concern (ACSC). Among the goals of the Act is to *“conserve and protect the natural, environmental, historical and economic resources, the scenic beauty, and the public facilities within the Area of Critical State Concern.”* This includes the following objectives:

- (a) Strengthen local government capabilities for managing land use and development;
- (b) Protection of tidal mangroves and associated shoreline and marine resources and wildlife;
- (c) Minimize the adverse impacts of development of the quality of water in and around the City of Key West and throughout the Florida Keys;
- (d) Protection of scenic resources of the City of Key West and promotion of the management of unique, tropical vegetation;
- (e) Protection of the historical heritage of Key West and the Key West Historical Preservation District;
- (f) Protection of the value, efficiency, cost-effectiveness and amortized life of existing and proposed major public investments, including:
 - 1. The Florida Keys Aqueduct and water supply facilities,
 - 2. Sewage collection and disposal facilities,
 - 3. Solid waste collection and disposal facilities,
 - 4. Key West Naval Air Station,
 - 5. The maintenance and expansion of transportation facilities, and
 - 6. Other utilities, as appropriate;
- (g) Minimize the adverse impacts of proposed public investments on the natural and environmental resources of the City of Key West; and
- (h) Protection of the public health, safety, welfare and economy of the City of Key West, and the maintenance of Key West as a unique Florida resource.



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As a result, the number of permits for new housing, both market rate and affordable, is limited by the State. It is likely that the City will extinguish its remaining supply of housing allocations in 2025. As a result, in order to continue to address existing and future housing needs, the City must look to solutions beyond simply the construction of new housing units.

Fortunately, innovative solutions do exist and the approach by the City of Vail, Colorado provides a hopeful example. The City of Vail, Colorado is experiencing similar housing pressures to the City of Key West. Rising real estate values have priced local employees and families out of the housing market as second and third vacation homes and high demand to live in the resort-oriented community have created a housing crisis. Due to environmental and geographic constraints, the City of Vail also has limits on the number and density of new housing units that can be produced.

In response, the City of Vail has established the Vail Employee Housing Program. It has proven to be both simple and effective. Rather than relying on density bonuses or other typical approaches to the creation of affordable and work force housing stock, the City has established a program where existing homeowners are offered a payment in return for the recording of a deed restriction against the property which limits the occupancy of the unit to a full-time local employee. There is no restriction on income and no restriction on rent rates. The only requirement is that the unit must be occupied by a full-time local employee.

The purpose of the proposed Employee Housing Ordinance is stated as:

Purpose:

The economy for the City of Key West is largely tourist based and the health of this economy is premised on exemplary service for the City's guests. The City's ability to provide such service is dependent upon a strong, high quality and consistently available work force. To achieve such a work force, the community must work to provide quality living and working conditions. Availability and affordability of housing plays a critical role in creating quality living and working conditions for the community's work force. The City recognizes a permanent, year round population plays an important role in sustaining a healthy, viable community. Further, the City recognizes its role in conjunction with the private sector in ensuring housing is available.

The proposed ordinance includes standard provisions for monitoring, development standards, application requirements, enforcement...etc. A management plan prepared between the City and the property owner guides the oversight of the unit. One important element of the management plan is a requirement that the unit not be vacant for more than 3 months at a time in order to ensure that it is available for local employees.



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Land Development Regulations Text Amendment Process:

Planning Board Meeting:	November 21, 2024 - July 23, 2024
City Commission (1st Reading):	TBD
Dept. of Commerce (1st Review):	Up to 60 days
City Commission (2nd Reading / Adoption):	TBD
Local Appeal Period:	30 days
Dept. of Commerce Review (2nd Reading):	Up to 45 days
Dept. of Commerce Notice of Intent (NOI):	Effective when NOI posted to DOC site

Analysis:

The purpose of Chapter 90, Article VI, Division 2 of the Land Development Regulations (the “LDRs”) of the Code of Ordinances (the “Code”) of the City of Key West, Florida (the “City”) is to provide a means for changing the text of the Land Development Regulations. It is not intended to relieve hardships nor to confer special privileges or rights to any person, but only to make necessary adjustments in light of changed conditions. In determining whether to grant a requested amendment, the Planning Board and the City Commission shall consider the consistency of the proposed amendment with the intent of the Comprehensive Plan.

Pursuant to Code Section 90-552, the Planning Board shall hold a public hearing thereon with due public notice. The Planning Board shall consider recommendations of the City Planner, City Attorney, Building Official and other information submitted at the scheduled public hearing. The Planning Board shall transmit a written report and recommendation concerning the proposed change in the LDRs to the City Commission for official action.

Code Section 90-520 (6) provides criteria by which LDR amendments must be evaluated:

Section 90-520 (6) Justification. The need and justification for the proposed change shall be stated. The evaluation shall address but shall not be limited to the following issues:

- a. Comprehensive Plan consistency. Identifying impacts of the proposed change in zoning on the Comprehensive Plan. The zoning must be consistent with the Comprehensive Plan.**

The proposed Ordinance is consistent with the policies within the Comprehensive Plan and advances the goals, policies, and objectives contained in Chapter 3 – Housing.



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- b. Impact on surrounding properties and infrastructure. The effect of the change, if any, on the particular property and all surrounding properties. Identify potential land use incompatibility and impacts on infrastructure.***

The proposed Ordinance applies city-wide and does not result in any land use incompatibilities or impacts on infrastructure.

- c. Avoidance of special treatment. The proposed change shall not constitute a spot zone change. Spot zoning occurs when:***

The proposed Ordinance does not single out an individual property but, instead, applies city-wide consistent with existing zoning patterns.

- 1. A small parcel of land is singled out for special and privileged treatment:***

The proposed Ordinance does not single out an individual property for special treatment. It addresses a class of properties and will apply city-wide.

- 2. The singling out is not in the public interest but only for the benefit of the landowner.***

The proposed Ordinance does not single out an individual property and does not, as a result, provide any benefits to an individual owner.

- 3. The action is not consistent with the adopted comprehensive plan.***

The proposed Ordinance is consistent with Chapter 3 – Housing of the Comprehensive Plan.

- d. Undeveloped land with similar comprehensive plan future land use map designation. The amount of undeveloped land in the general area and in the City having the same zoning classification as that requested shall be stated.***

N/A

Recommendation:

The “Draft” amendments of the City’s Work Force Housing Ordinance include the above noted three components – (1) Modification of the Existing Residential Work Force Housing Ordinance, (2) a Draft Work Force Housing Ordinance applicable to Non-Residential (Commercial) properties, and (3) a Draft employee Housing Ordinance which seeks to facilitate the conversion of seasonal residential units into local employee housing.

It is respectfully recommended that the Planning Board recommend to the City Commission APPROVAL of the following:



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1. Adoption of the Draft Work Force Housing Ordinance applicable to Non-Residential (Commercial) properties

2. Update of the Payment-In-Lieu Fee from \$200,000.00 to \$400,000.00.

Respectfully submitted to the Board for use in making its determination.