



THOMAS COMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects



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**Thomas J.  
Comitta,**  
*AICP, CNU-A, RLA*

**President;  
Town Planner &  
Landscape  
Architect**

As President and founder of Thomas Comitta Associates, Inc., (TCA), Thomas J. Comitta serves as Principal-In-Charge and Operations Manager. He has blended his roles as a Town Planner and Landscape Architect on numerous projects for municipal and private clients.

Tom is an expert in communications and has utilized his verbal and graphic skills for many assignments pertaining to: town planning; landscape architecture; expert witness testimony; public participation; preference surveys related to community development; and land planning mediation. He is a frequent lecturer at town planning workshops, and conducts training sessions on town planning, form-based codes, and traditional neighborhood development.

Tom has traveled extensively in the United States and Europe and has studied many traditional towns and neighborhoods, new towns and new communities. He believes that compact development with attractive and functional public spaces is a needed alternative to conventional suburban sprawl. He promotes a humanistic, sustainable and balanced approach to planning and design through careful consideration of the historic and cultural context of towns, neighborhoods and landscapes.

#### **Education**

Master of Landscape Architecture  
Harvard University  
Graduate School of Design, 1973  
  
Bachelor of Science  
in Landscape Architecture  
The Pennsylvania State University, 1971  
  
University of Lisbon, Portugal  
Instituto de Agronomia,  
Architectura Paisagista  
Study Abroad Program, 1970

#### **Professional Experience**

Thomas Comitta Associates, Inc.  
Town Planners & Landscape Architects  
1981 - Present  
  
Comitta Frederick Associates  
Environmental Planning &  
Design Consultants  
1975 - 1980  
  
Roy F. Weston, Inc.  
Environmental Consultants & Designers  
1973 - 1975

#### **Professional Registration**

Certified Planner  
American Institute of Certified Planners (AICP)  
  
CNU-Accredited (CNU-A)  
Congress for The New Urbanism  
  
Registered Landscape Architect  
Commonwealth of Pennsylvania  
State of Delaware  
State of New Jersey

#### **Associations**

- Congress for The New Urbanism (CNU)
- American Planning Association (APA)
- American Society of Landscape Architects (ASLA)

#### **Awards**

Envision Leadership Award  
Lancaster County, PA  
2010 - Lititz Borough  
2011 - Penn Township

Bates Memorial Award for Outstanding Site Design,  
Market Square Memorial Park  
a riverfront/neighborhood park  
Marcus Hook, PA

#### **Significant Projects**

Lantern Hill, Doylestown, Pennsylvania  
A Traditional Neighborhood

Miller Park, West Whiteland Township  
Exton, Pennsylvania

Market Square Memorial Park  
Borough of Marcus Hook, PA

Historic Renewal Plan for the  
Manayunk Canal, Philadelphia, PA

A Plan for Open Space  
Barnstable, Massachusetts

For Numerous Municipalities:

- Form-Based Codes
- Comprehensive Plans
- Zoning Ordinances
- Land Development Ordinances
- Design Guidelines
- Recreation & Open Space Plans
- Revitalization Plans
- Streetscape Plans
- Plan Reviews and Evaluations
- Expert Witness Testimony



THOMAS COMITTA ASSOCIATES, INC.  
*Town Planners & Landscape Architects*

**“By The Numbers”: Overall Summary of Qualifications & Experience**  
**Thomas Comitta Associates, Inc. (TCA)**  
**and Thomas J. Comitta, AICP, CNU-A, RLA**

November 2020

The following is a super summary of Tom Comitta/TCA, “By the Numbers”:

1. Tom's experience with Municipal Planning & Zoning in Pennsylvania: 47 years (including Town Planning & Landscape Architecture)
2. Number of Municipalities TCA has assisted since 1981: 133 Townships, Boroughs and Cities
3. Number of Zoning Ordinances prepared by TCA since 1981: Over 60
4. Number of Subdivision & Land Development Ordinances prepared by TCA since 1981: Over 30
5. Number of Comprehensive Plans prepared by TCA since 1981: Over 50
6. Number of Public Hearings at which Tom Comitta has testified as an Expert Witness since 1973: Over 1,200
7. Number of Hours of Continuing Education Credits taken by Tom Comitta since 1973 Graduation from Harvard University: Over 1,000 hours (average 35 hours per year)
8. Number of Traditional Neighborhood Development (TND) Codes prepared by Tom Comitta since 1995: Over 30
9. Number of Form-Based Codes prepared by Tom Comitta since 2001: Over 18
10. Number of Campus Master Plans, Site Plans, Concept Plans, Land Development Plans, Cluster Development Plans, Revitalization Plans, and Traditional Neighborhood Development (TND) Plans prepared by Tom Comitta since 1973: Over 1,000
11. Number of Land Development Plans evaluated by Tom Comitta since 1973 for which an Evaluation Report for Code Compliance was prepared (i.e. “Review Comments”): Over 5,000
12. Number of Municipal Park Plans, County Park Plans, Playground Plans, Civic Plaza Plans, and Landscape Plans prepared by Tom Comitta since 1973: Over 200

Please contact Tom Comitta at 484-678-9245 for more information on TCA!



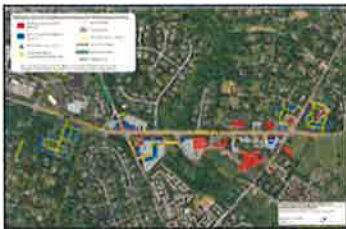
THOMAS COMITTA ASSOCIATES, INC.  
*Town Planners & Landscape Architects*

## **OVERVIEW OF OUR SERVICES**

November 2020

The physical manifestations of economic growth often conflict with community values, environmental integrity, historical character, visual quality, and established legal frameworks. Thomas Comitta Associates, Inc. (TCA) specializes in mediating conflicts between the impacts of land development and the values of resource protection.

TCA has over 47 years of experience in understanding and evaluating land development issues throughout Pennsylvania. TCA's team of Certified Planners, Registered Landscape Architects, and Land Planners provides excellence in service to the public and private sectors. We have assisted numerous municipal, institutional, commercial, and residential clients. We combine our planning and design talents to improve future growth and change in natural, historical, and man-made environments.



Our Professional Services include:

- Town Planning and Traditional Neighborhood Design
- Comprehensive Planning & Strategic Planning
- Zoning Ordinance Preparation
- Subdivision & Land Development Ordinance Preparation
- Expert Witness Testimony
- Land Development Plan Review, Evaluation, and Mediation
- Park, Recreation, and Open Space Planning and Design
- Land Planning and Landscape Architecture
- Demographic Analysis and Projections
- Historic Preservation Planning



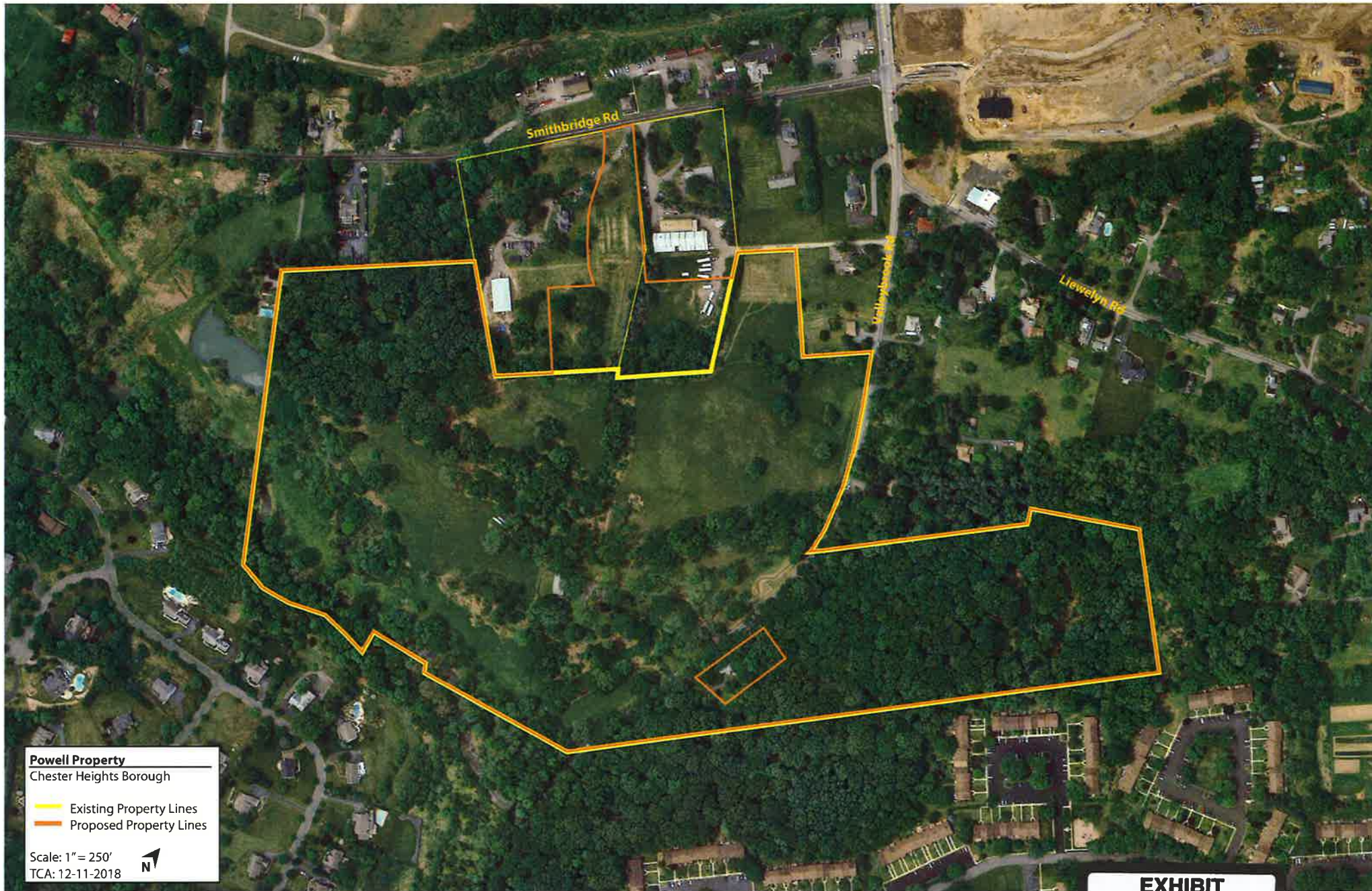
Thank you for considering TCA with your needs for high quality planning and design services.

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***TCA celebrates 39 years of service to our clients in 2020!***

[www.comitta.com](http://www.comitta.com)





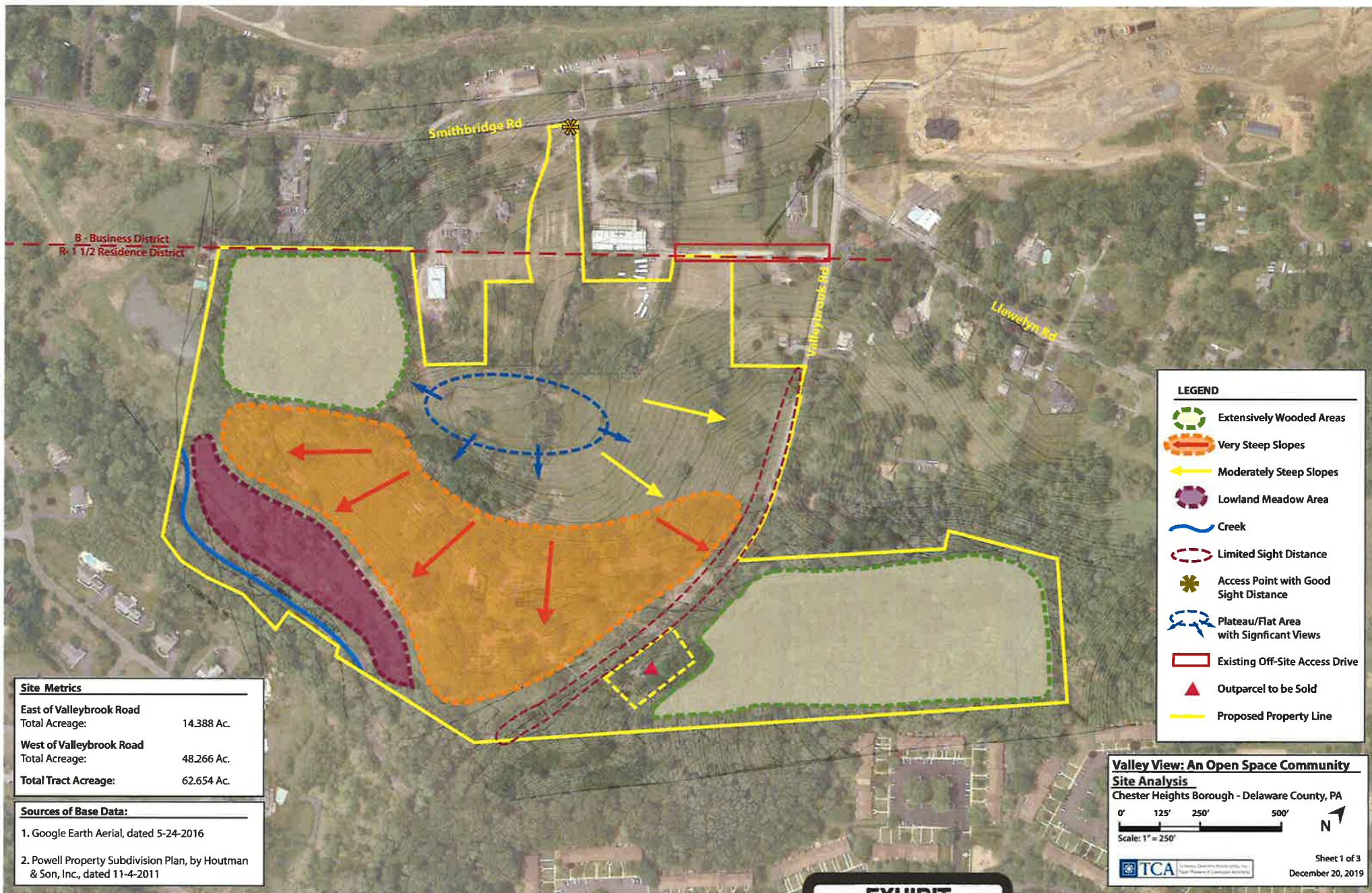
**Powell Property**  
Chester Heights Borough

Existing Property Lines  
Proposed Property Lines

Scale: 1" = 250'  
TCA: 12-11-2018

N





EXHIBIT

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tabbles



# LEGEND

Walking Trail

Community Open Space

Common Open Space to be offered for Dedication to Chester Heights Borough

## Dwelling Unit Types

Duplex (8)

Triplex (12)

## Sketch Plan Metrics

### East of Valleybrook Road

Total Gross Acreage: 14.988 Ac.  
Outparcel to be sold: - 0.600 Ac.  
Total New Acreage: 14.388 Ac.

### West of Valleybrook Road

Total Gross Acreage: 43.376 Ac.  
Driveway Access & Land from Adjoining Parcels: + 4.89 Ac.  
Total New Acreage: 48.266 Ac.

**Total Tract Gross Acreage:** 62.654 Ac.  
**Developed Land** - 13.73 Ac.  
(Including 3.83 Ac. of Community Open Space)

**Common Open Space:** 48.924 Ac.  
Dwellings/Accessways in Open Space: - 0.37 Ac.  
**Total Common Open Space:** 48.554 Ac. (77%)

**Total Dwelling Units:** 52 Du's



## Sketch Plan & PRD Requirements

Regulation	Required	Provided
1. <b>Density</b> (185-61.B.(1))	4.0 du's per gross ac. max.	0.83 du's per gross ac.
2. <b>Open Space</b> (185-61.B.(3))	70% of the total site area	83% of the total site area <sup>1</sup>
3. <b>Common Open Space</b> (185-61.B.(1))	50% of the total site area	77% of the total site area

### Notes:

- The 83% Open Space includes 48.554 Acres of Common Open Space, and 3.83 Acres of Community Open Space.
- This Sketch Plan complies with the PRD regulations of Chester Heights Borough in terms of:
  - + Minimum Tract Area;
  - + Open Space;
  - + Density;
  - + Setbacks;
  - + Street Widths; and
  - + Rights-of-Way Width.
- The Tenant House, Barn, Spring House, Corn Crib, and driveway in the south central portion of the site, west of Valleybrook Road, at 0.37 Acres, have been netted out of the total Open Space acreage.

## Valley View: An Open Space Community Sketch Plan

Chester Heights Borough - Delaware County, PA

0' 125' 250' 500' N  
Scale: 1" = 250'



Sheet 2 of 3  
December 20, 2019

EXHIBIT

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# LEGEND

- Walking Trail
- Community Open Space
- Common Open Space to be offered for Dedication to Chester Heights Borough

## Dwelling Unit Types

- Duplex (8)
- Triplex (12)

## Sketch Plan Metrics

<b>East of Valleybrook Road</b>	
Total Gross Acreage:	14.988 Ac.
Outparcel to be sold:	- 0.600 Ac.
Total New Acreage:	14.388 Ac.
<b>West of Valleybrook Road</b>	
Total Gross Acreage:	43.376 Ac.
Driveway Access & Land from Adjoining Parcels:	+ 4.89 Ac.
Total New Acreage:	48.266 Ac.
<b>Total Tract Gross Acreage:</b>	<b>62.654 Ac.</b>
<b>Developed Land</b>	<b>- 13.73 Ac.</b>
<small>(Including 3.83 Ac. of Community Open Space)</small>	
<b>Common Open Space:</b>	<b>48.924 Ac.</b>
Dwellings/Accessways in Open Space:	- 0.37 Ac.
<b>Total Common Open Space:</b>	<b>48.554 Ac.</b>
	(77%)
<b>Total Dwelling Units:</b>	<b>52 Du's</b>

## Character Images for Proposed Carriage Homes



Triplex Carriage Home



Triplex Carriage Home



Duplex Carriage Home



Duplex Carriage Home

## Valley View: An Open Space Community Sketch Plan & Aerial

Chester Heights Borough - Delaware County, PA

0' 125' 250' 500' N  
Scale: 1" = 250'

TCA Technical Consulting & Architecture, Inc.  
Sheet 3 of 3  
December 20, 2019

EXHIBIT

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EXHIBIT \_\_\_\_\_

**Fiscal Impact Assessment of the Powell Property**  
**On Garnet Valley School District**

Chester Heights Borough – Delaware County, PA



Submitted by:



Thomas Comitta Associates, Inc.  
Town Planners & Landscape Architects





THOMAS COMMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects

**Fiscal Impact Assessment of the Proposed Development on Garnet Valley School District**  
Chester Heights Borough – Delaware County, PA

April 17, 2019

April 17, 2019; **Updated March 24, 2020**



THOMAS COMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects

**Fiscal Impact Assessment of the Powell Property on Garnet Valley School District**  
Chester Heights Borough – Delaware County, PA

April 17, 2019

**Introduction**

The application for the Powell Property, located at the southwest corner of Valleybrook Road and Smithbridge Road, consists of 52 carriage units configured in an open space design (the Proposed Development). The Powell Estate has requested Thomas Comitta Associates, Inc. to prepare a report regarding the fiscal impact of the Proposed Development on Garnet Valley School District (GVSD). This report is intended to address this inquiry.

A fiscal impact assessment is a tool that compares local government and/or school district costs against local government and school district revenues associated with development projects. The fiscal impact assessment focuses on projections of future revenues, costs, population levels, and numbers of public school-age children as a result of the new development. The assessment results can help the community better understand and evaluate the impact of a particular development to the municipality or school district.

**1. School Aged Children (SAC)**

The first step in calculating the potential fiscal impact of the Proposed Development to the GVSD is to estimate the number of school aged children (SAC) who would live in the Development.

In accordance with a study conducted by the Montgomery County Pennsylvania Planning Commission<sup>1</sup> and based upon 2000 Census data, the following table depicts the number of SAC estimated to live in different dwelling unit types. To estimate the total number of SAC, we multiply these factors by the number of units proposed as part of the Proposed Development. There are an estimated **15** school aged children could reside in the Proposed Development.

Therefore:

1. The Proposed Development consists of 52 attached carriage units.
2. By multiplying 0.28 by 52 attached units, we estimate that an additional 15 school aged children would attend GVSD.

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<sup>1</sup> *Characteristics of Population in New Housing*, Montgomery County, PA Planning Commission (2005).





THOMAS COMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects

**Fiscal Impact Assessment of the Proposed Development on Garnet Valley School District**  
**Chester Heights Borough – Delaware County, PA**

April 17, 2019

*Table 1. School Aged Children*

# Units	SAC Multiplier <sup>1</sup>	Estimated School Aged Children <sup>2</sup>
<b>52 Attached Units</b>	0.28	15
<b>Total<sup>3</sup></b>		15

**Notes:**

1. Source: *Characteristics of Population in New Housing, Montgomery County, PA Planning Commission (2005)*.
2. Numbers are rounded to the greater whole number.
3. While according to 2017 American Community Survey data, Chester Heights Borough has approximately 9% of students who attend private school (and thus do not increase expenses for GVSD), we assume that all students will attend GVSD.

**2. Fiscal Impact Analysis of GVSD for the Proposed Development**

The following 4 steps are used to determine the Fiscal Impact of a development on a school district:

- A. Estimate market and assessment values;
- B. Estimate cost incurred by GVSD to educate potential students from the Proposed Development;
- C. Estimate revenues generated by the Proposed Development benefitting GVSD; and
- D. Calculate the net impact on the GVSD.

**A. Estimated Market and Assessed Values**

The Proposed Development includes 16 duplex carriage units (8 groups of 2 units) and 36 triplex carriage units (12 groups of 3 units) for a total of 52 dwelling units. All units are proposed to have 3 bedrooms.

The market values are estimated to range between \$525,000 and \$600,000. In order to calculate an estimated assessed value, the Common Level Ratio for Delaware County is used. The Common Level Ratio factor for Delaware County as of July 1, 2018 is 1.72. The reciprocal of this number (i.e., 58.14%) is used to convert market value to assessed value.



THOMAS COMITTA ASSOCIATES, INC.  
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**Fiscal Impact Assessment of the Proposed Development on Garnet Valley School District**  
**Chester Heights Borough – Delaware County, PA**

April 17, 2019

*Table 2. Estimated Market and Assessment Values for Proposed Development*

# Units	Estimated Market Value	Estimated Assessment Value per Unit	Total Assessment Value <sup>1</sup>
<b>16 Duplex Units</b>	\$575,000.00 per unit	\$334,305.00	\$5,348,880.00
<b>36 Triplex Units</b>	\$525,000.00 per unit	\$305,235.00	\$10,988,460.00
<b>Total<sup>1</sup></b>	<b>\$28,100,000.00</b>		<b>\$16,337,340.00</b>

Notes:

1. The assessed value is only an estimate and has not been reviewed with the Delaware County Assessment Office, who will determine the official assessment upon project completion.

**B. Estimated costs incurred by GVSD to educate potential students from the Proposed Development**

According to the PA Department of Education, GVSD expenditures for the 2016-2017 school year equaled \$99,243,049.92.<sup>2</sup> Based on enrollment for that same year of 4,774 students, the per child cost was \$20,788.24.

We estimate that there will be approximately 15 new students in the Proposed Development. By applying the cost per student to these new students, the estimated cost to GVSD to educate these students is \$311,823.60 per year.

**C. Estimated revenues generated for GVSD by the Proposed Development**

In the GVSD Budget for 2016-2017, real estate property taxes comprise over 82% of all revenues. Other local sources of revenue to the School District include the real estate transfer tax, and other minor sources.

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<sup>2</sup> [www.futurereadypa.org](http://www.futurereadypa.org)





THOMAS COMMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects

**Fiscal Impact Assessment of the Proposed Development on Garnet Valley School District**  
Chester Heights Borough – Delaware County, PA

April 17, 2019

**Real Estate Property Tax Revenues**

The primary revenue source for GVSD revenue is the real estate tax. The current tax rate for GVSD is 32.4876 mills. Applying this to the estimated assessed value of the Proposed Development of \$16,337,340.00 results in annual tax revenue of \$530,760.96.

$$(\$16,337,340.00/1,000) \times 32.4876 = \$530,760.96$$

**Real Estate Transfer Tax**

The local real estate transfer tax of 1% is split equally between the municipality and school district. Assuming that a residential property is sold once every ten years, we estimate .05% of the current sales price for each unit and annualize it over the ten year period to estimate a per year revenue to the school district.

Thus the total market value of \$28,100,000 is multiplied by .005 and divided over 10 years results in an additional \$14,050 per year of income for GVSD.

$$(\$28,100,000 \times .005)/10 = \$14,050$$

*Table 3. Revenues generated by the Proposed Development for GVSD*

<b>Source</b>	<b>Amount</b>
Property Tax	\$530,760.96
Real Estate Transfer Tax	\$14,050.00
<b>Total Revenues</b>	<b>\$544,810.96</b>

**D. Calculated Net Impact on GVSD**

*Table 4. Net Fiscal Impact of the Proposed Development on GVSD*

Revenue	\$544,810.96
Expenses	\$311,823.60
<b>Net Impact</b>	<b>\$232,987.36</b>



THOMAS COMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects

**Fiscal Impact Assessment of the Proposed Development on Garnet Valley School District**  
Chester Heights Borough – Delaware County, PA

April 17, 2019

**Conclusion**

This report has taken a simplified approach to estimating the fiscal impact of the Proposed Development on GVSD. The estimate is as follows:

- There could be an estimated 15 school aged children residing in the Proposed Development. While it is not anticipated that all children will attend GVSD, all 15 have been accounted for as part of this analysis.
- The Proposed Development would generate an estimated \$544,810.96 in revenue for GVSD, including both real estate taxes and real estate transfer taxes.
- The total cost to educate 15 children is estimated to be \$311,823.60.
- The net impact of the Proposed Development is estimated to be a positive \$232,987.36 per year to the GVSD.





THOMAS COMMITTA ASSOCIATES, INC.  
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**Fiscal Impact Assessment of the Powell Property on Garnet Valley School District**  
Chester Heights Borough – Delaware County, PA

March 24, 2020

**Appendix A: Projections for a By-Right Plan**

**Introduction**

As an alternative, the applicant has submitted a potential By-Right plan for the Powell Property that consists of 23 single-family detached dwellings in lieu of the carriage units. As part of the assessment of this alternate plan, TCA has added this appendix to discuss how this might impact the total school aged children and fiscal impact to Garnet Valley School District.

**1. School Aged Children (SAC)**

In accordance with a study conducted by the Montgomery County (PA) Planning Commission and based upon 2000 Census data, there are 0.83 school aged children per single family detached dwelling. To estimate the total number of SAC, we multiply these factors by the number of units proposed as part of the By-Right plan. Based upon the MCPC numbers, there could be an estimated 19 school-aged children in the Proposed Development.

However, a similar study from Rutgers University that is similarly calibrated for Pennsylvania based on the 2000 Census, but also considers the number of bedrooms should also be examined. The multiplier for a 3-bedroom single family detached dwelling is 0.64 and that for 4-bedroom dwellings is 1.06. If we assume that all of the units in the By-Right plan would be 4-bedroom, the estimate for new school-aged children is 25 students.<sup>3</sup>

**2. Fiscal Impact Analysis of GVSD for the By-Right Plan**

<sup>3</sup> In previous communications with the GVSD, Christopher Wilson, Director of Business and Support Services, has stated that the District's growth has historically outpaced these models. Apartments in particular had a higher than typical number of students, therefore we would assume the same for single family detached dwellings and that the 25 students here is a conservative estimate.



THOMAS COMMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects

**Fiscal Impact Assessment of the Proposed Development on Garnet Valley School District**  
Chester Heights Borough – Delaware County, PA

March 24, 2020

# Units	Estimated Market Value	Estimated Assessment Value per Unit	Total Assessment Value <sup>1</sup>
4 Bedroom Units (23)	\$705,000.00 per unit	\$412,280.70	\$9,482,456.14
Total <sup>1</sup>	\$16,215,000		\$9,482,456.14

**B. Estimated costs incurred by GVSD to educate potential students from the By-Right Plan**

According to the PA Department of Education, GVSD expenditures for the 2016-2017 school year equaled \$99,243,049.92.<sup>4</sup> Based on enrollment for that same year of 4,774 students, the per child cost was \$20,788.24.

BWe estimate that there will be approximately **25** new students in the Proposed Development. By applying the cost per student to these new students, the estimated cost to GVSD to educate these students is **\$519,706.00 per year**.

**C. Revenue**

**Property Tax Revenue**

The primary revenue source for GVSD revenue is the real estate tax. The current tax rate for GVSD is 32.4876 mills. Applying this to the total estimated assessed value of the By-Right plan of \$9,482,456.14 results in an annual tax revenue estimate of \$308,062.24.

$$(\$9,482,456.14/1,000) \times 32.4876 = \$308,062.24$$

**Real Estate Transfer Tax**

The local real estate transfer tax of 1% is split equally between the municipality and school district. Assuming that a residential property is sold once every ten years, we estimate .05% of the current sales price for each unit and annualize it over the ten-year period to estimate a per year revenue to the school district.

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<sup>4</sup> [www.futurereadypa.org](http://www.futurereadypa.org)





THOMAS COMMITTA ASSOCIATES, INC.  
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**Fiscal Impact Assessment of the Proposed Development on Garnet Valley School District**  
Chester Heights Borough – Delaware County, PA

March 24, 2020

Thus the total market value of \$16,215,000.00 is multiplied by .005 and divided over 10 years results in an additional \$8,107.00 per year of income for GVSD.

$$(\$16,215,000.00 \times .005)/10 = \$8,107.00$$

**Projected Total Annual Revenue**

Property Tax Revenue + Real Estate Transfer Tax Revenue = Total Revenue  
\$308,062.24 + \$8,107.00 = \$316,169.24

**D. Projected Net Impact on GVSD**

***Table 4. Net Fiscal Impact of the By-Right Plan on GVSD***

<b>Revenue</b>	<b>\$316,169.24</b>
<b>Expenses</b>	<b>\$519,706.00</b>
<b>Net Impact</b>	<b>(\$203,536.76)</b>

**E. Conclusion**

The proposed By-Right Plan could potentially increase the number of school aged children over the original plan by 10 children, assuming 4-bedroom units.

The decrease in the number of units combined with the increase in school aged children means that the By-Right plan results in decreased revenue to Garnet Valley School District and an annual net loss of \$203,536.76 from the development.

The proposed carriage unit plan resulted in an annual surplus revenue of \$232,987.36 to GVSD.

**EXHIBIT 8**

**REVISED**

**Fiscal Impact Assessment of the Powell Property**

**On Garnet Valley School District**

Chester Heights Borough – Delaware County, PA

Submitted by:



Thomas Comitta Associates, Inc.

Town Planners & Landscape Architects

November 19, 2020; Further Updated November 24, 2020; REVISED January 5, 2021



THOMAS COMITTA ASSOCIATES, INC.  
Town Planners & Landscape Architects

## **Further Updated Fiscal Impact Assessment of the Powell Property on Garnet Valley School District**

Chester Heights Borough – Delaware County, PA

November 19, 2020; Further Updated November 24, 2020; January 5, 2021

### **Overview of Previous Fiscal Impact Assessment Reports**

In the fall of 2019, TCA produced a Fiscal Impact Assessment of the Powell Property on the Garnet Valley School District (GVSD). That original report dated April 17, 2019 focused on the Proposed Development of 52 carriage homes and concluded that it could generate 15 school aged children and a projected net annual revenue to the GVSD of \$232,987.36. That assessment was updated on March 25, 2020 to include an examination of a by-right development of 23 single-family detached dwellings. This update concluded that the by-right plan could generate an estimated 25 school aged children would result in an annual net loss of \$203,536.76. Both previous assessments utilized industry standard multipliers from the Montgomery County, Pennsylvania Planning Commission to calculate the number of school aged children projected to live in the Proposed Development. In spring 2020, the Borough Council requested that these multipliers be better customized to local data. This current report reflects the use of multipliers received directly from GVSD.

### **Fiscal Impact Assessment using GVSD-Specific Data**

A fiscal impact assessment is a tool that compares local government and/or school district costs against local government and school district revenues associated with development projects. The fiscal impact assessment focuses on projections of future revenues, costs, population levels, and numbers of public school-age children as a result of the new development. The assessment results can help the community better understand and evaluate the impact of a particular development to the municipality or school district.

#### **1. School Aged Children (SAC)**

The first step in calculating the potential fiscal impact of the Proposed Development to the GVSD is to estimate the number of school aged children (SAC) who would live in the development.

According to the GVSD Business Office, a 2019 District Enrollment Study estimated the following factors were used to project school aged children in the district:

- 0.36 SAC per 3-4 bedroom townhouse/attached unit; and
- 0.75 SAC per 3-4 bedroom single family detached dwelling.





THOMAS COMMITTA ASSOCIATES, INC.  
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**Further Updated Fiscal Impact Assessment of the Proposed Development  
on Garnet Valley School District**

Chester Heights Borough – Delaware County, PA

November 19, 2020; Further Updated November 24, 2020; REVISED January 5, 2021

As shown in Table 1 below, the projected school aged children for both the Proposed Development and a By-right Plan are nearly identical.

*Table 1. School Aged Children*

# Units	SAC Multiplier <sup>1,4,5</sup>	Estimated School Aged Children <sup>2, 3</sup>
<b>52 Attached Units</b>	0.36	19
<b>23 Single Family Detached Units</b>	0.75	18

*Notes:*

1. Source: Garnet Valley School District 2019 Demographic Study
2. Numbers are rounded to the greater whole number.
3. While according to 2017 American Community Survey data, Chester Heights Borough has approximately 9% of students who attend private school (and thus do not increase expenses for GVSD), we assume that all students will attend GVSD.
4. **As of the 20-21 school year, there are 33 school aged children living in the 61 occupied townhomes at Brookefield at Chester Heights, resulting in a multiplier of 0.54 for this particular development. While this is higher than the district average for townhomes, these children were already been accounted for in the 2019 demographic study. In addition, the SAC in one development does not mean that the Proposed Development will also produce a higher-than-average number of school aged children.**
5. **Council asked if the 0.36 multiplier was based on all townhouses in the district, including 55+ communities. Based on information received from GVSD, townhouses found in 55+ communities are included in the calculation, except where part of a continuing care retirement community, such as Maris Grove.**
6. **Neighboring Rose Tree Media School District conducted a demographic study in 2016. For purposes of comparison, RTMSD uses a factor of 0.20 for determining the average number of school aged children found in a townhouse. This number is significantly lower than the 0.36 used by GVSD.**



THOMAS COMITTA ASSOCIATES, INC.  
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**Further Updated Fiscal Impact Assessment of the Proposed Development  
on Garnet Valley School District**

Chester Heights Borough – Delaware County, PA

November 19, 2020; Further Updated November 24, 2020; REVISED January 5, 2021

**2. Fiscal Impact Analysis of GVSD for the Proposed Development**

The following 4 steps are used to determine the Fiscal Impact of a development on a school district:

- A. Estimate market and assessment values;
- B. Estimate cost incurred by GVSD to educate potential students from the Proposed Development;
- C. Estimate revenues generated by the Proposed Development benefitting GVSD; and
- D. Calculate the net impact on the GVSD.

**A. Estimated Market and Assessed Values**

The Proposed Development includes 16 duplex carriage units (8 groups of 2 units) and 36 triplex carriage units (12 groups of 3 units) for a total of 52 dwelling units. All units are proposed to have 3 bedrooms.

The market values are estimated to range between \$525,000 and \$600,000. In order to calculate an estimated assessed value, the Common Level Ratio for Delaware County is used. The Common Level Ratio factor for Delaware County as of July 1, 2018 is 1.72. The reciprocal of this number (i.e., 58.14%) is used to convert market value to assessed value.

*Table 2. Estimated Market and Assessment Values for Proposed Development<sup>1</sup>*

# Units	Estimated Market Value	Estimated Assessment Value per Unit	Total Assessment Value
<b>16 Duplex Units</b>	\$575,000.00 per unit	\$334,305.00	\$5,348,880.00
<b>36 Triplex Units</b>	\$525,000.00 per unit	\$305,235.00	\$10,988,460.00
<b>Total<sup>1</sup></b>	<b>\$28,100,000.00</b>		<b>\$16,337,340.00</b>

Notes:

1. We recognize that the Common Level Ratio for 2020 is 56.4% and that for 2021 the assessment will equal the fair market value (and thus no common level ratio will be needed) due to the County's reassessment. However, in order to maintain consistency between the reports and the ability to compare "apples to apples," this update continues



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to use the 2018 factor. In addition, it should be noted that the reassessment is intended to be revenue neutral for all taxing entities, including GVSD, and so the millage rate will be adjusted accordingly.

**B. Estimated costs incurred by GVSD to educate potential students from the Proposed Development**

According to the PA Department of Education, GVSD expenditures for the 2016-2017 school year equaled \$99,243,049.92.<sup>1</sup> Based on enrollment for that same year of 4,774 students, the per child cost was \$20,788.24.

We estimate that there will be approximately 19 new students in the Proposed Development. By applying the cost per student to these new students, the estimated cost to GVSD to educate these students is approximately \$394,976.56 per year.

**C. Estimated revenues generated for GVSD by the Proposed Development**

In the GVSD Budget for 2016-2017, real estate property taxes comprise over 82% of all revenues. Other local sources of revenue to the School District include the real estate transfer tax.

**Real Estate Property Tax Revenues**

The primary revenue source for GVSD revenue is the real estate tax. The tax rate in 2020 for GVSD was 32.4876 mills. Applying this to the estimated assessed value of the Proposed Development of \$16,337,340.00 results in annual tax revenue of \$530,760.96.

$$(\$16,337,340.00/1,000) \times 32.4876 = \$530,760.96$$

**Real Estate Transfer Tax**

The local real estate transfer tax of 1% is split equally between the municipality and school district. Assuming that a residential property is sold once every ten years, we estimate .05%

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<sup>1</sup> [www.futurereadypa.org](http://www.futurereadypa.org)





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of the current sales price for each unit and annualize it over the ten-year period to estimate a per year revenue to the school district.

Thus the total market value of \$28,100,000 is multiplied by .005 and divided over 10 years results in an additional \$14,050 per year of income for GVSD.

$$(\$28,100,000 \times .005)/10 = \$14,050$$

*Table 3. Revenues generated by the Proposed Development for GVSD*

Source	Amount
Property Tax	\$530,760.96
Real Estate Transfer Tax	\$14,050.00
Total Revenues	\$544,810.96

**D. Calculated Net Impact of the Proposed Development on GVSD**

*Table 4. Net Fiscal Impact of the Proposed Development on GVSD*

Revenue	\$544,810.96
Expenses	\$394,976.56
Net Impact	\$149,834.40

**Summary of Net Impact: The Proposed Development of 52 carriage homes generates an estimated \$150,000 annual revenue increase to the GVSD.**

**3. Fiscal Impact Analysis of GVSD for the By-Right Plan**

**A. Estimated Market and Assessed Values**

Table 5 illustrates the estimated market and assessed values of a by-right plan comprised of 23 4-bedroom single family detached dwellings.



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*Table 5. Estimated Market and Assessment Value of the By-Right Plan<sup>1</sup>*

# Units	Estimated Market Value	Estimated Assessment Value per Unit	Total Assessment Value <sup>1</sup>
4 Bedroom Units (23)	\$705,000.00 per unit	\$412,280.70	\$9,482,456.14
Total <sup>1</sup>	\$16,215,000		\$9,482,456.14

Notes:

1. We recognize that the Common Level Ratio for 2020 is 56.4% and that for 2021 the assessment will equal the fair market value (and thus no common level ratio will be needed), due to the County's reassessment. However, in order to maintain consistency between the reports and the ability to compare "apples to apples," this update continues to use the 2018 factor. In addition, it should be noted that the reassessment is intended to be revenue neutral for all taxing entities, including GVSD, and so the millage rate will be adjusted accordingly.

**B. Estimated costs incurred by GVSD to educate potential students from the By-right Plan**

According to the PA Department of Education, GVSD expenditures for the 2016-2017 school year equaled \$99,243,049.92.<sup>2</sup> Based on enrollment for that same year of 4,774 students, the **per child cost was \$20,788.24.**

We estimate that there will be approximately **18** new students in the Proposed Development. By applying the cost per student to these new students, the estimated cost to GVSD to educate these students is **\$374,188.32 per year.**

**C. Revenue**

**Property Tax Revenue**

The primary revenue source for GVSD revenue is the real estate tax. The current tax rate for GVSD is 32.4876 mills. Applying this to the total estimated assessed value of the By-Right plan of \$9,482,456.14 results in an annual tax revenue estimate of \$308,062.24.

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<sup>2</sup> [www.futurereadypa.org](http://www.futurereadypa.org)



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$$(\$9,482,456.14/1,000) \times 32.4876 = \$308,062.24$$

**Real Estate Transfer Tax**

The local real estate transfer tax of 1% is split equally between the municipality and school district. Assuming that a residential property is sold once every ten years, we estimate .05% of the current sales price for each unit and annualize it over the ten-year period to estimate a per year revenue to the school district.

Thus the total market value of \$16,215,000.00 is multiplied by .005 and divided over 10 years results in an additional \$8,107.00 per year of income for GVSD.

$$(\$16,215,000.00 \times .005)/10 = \$8,107.00$$

**Projected Total Annual Revenue**

Property Tax Revenue + Real Estate Transfer Tax Revenue = Total Revenue  
\$308,062.24 + \$8,107.00 = \$316,169.24

**D. Projected Net Impact on GVSD**

*Table 6. Net Fiscal Impact of the By-Right Plan on GVSD*

Revenue	\$316,169.24
Expenses	\$374,188.32
Net Impact	(\$58,019.08)

**Summary of Net Impact: The By-Right Plan of 23 single-family detached dwellings generates an estimated \$60,000 annual loss to the GVSD.**

**4. Conclusion**

This report has taken a simplified approach to estimating the fiscal impact of both the Proposed Development and the By-Right Plan on GVSD. The estimate is as follows:

- There could be an estimated:
  - 19 school aged children residing in the Proposed Development or





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- 18 school aged children residing in the By-Right Plan.
- While it is not anticipated that all children will attend GVSD, all children have been accounted for as a part of this analysis.
- The net impact of the proposed carriage home development is estimated to be a positive \$149,834 per year to the GVSD.
- The net impact of the by-right plan with single-family detached dwellings is an estimated \$60,000 annual loss to the GVSD.



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