

Chapter 38

TRACKING, ACCOUNTING AND BANKING

Chapter Contents:

- 38.0 Purpose
- 38.1 Applicability
- 38.2 General Provisions
- 38.3 Tracking And Accounting Procedures
- 38.4 Basic Data Information For Account Files
- 38.5 Land Coverage Information For Account Files
- 38.6 Density And Gross Floor Area Information For Account Files
- 38.7 Regional Allocation Accounting
- 38.8 Land Banks
- 38.9 Cumulative Account

38.0 Purpose: The purpose of this chapter is to monitor development and to relate activities and projects on parcels to the development allocation and transfer provisions of the Code. This chapter sets forth the standards and procedures for a tracking and accounting system of basic data regarding each parcel of land, allocations, and land banks.

38.1 Applicability: TRPA shall maintain for all parcels, allocations, and land banks, as public information, the data required by this chapter. All TRPA actions shall be consistent with this data.

38.2 General Provisions: The following are general provisions:

38.2.A Responsibility For Tracking And Accounting System: TRPA shall be responsible for establishing and maintaining a tracking and accounting system. TRPA shall coordinate record keeping efforts with local governments and land banks established pursuant to this chapter. TRPA shall integrate the tracking and accounting system with environmental threshold maintenance efforts to minimize duplication of data gathering and processing. (See Chapter 32.)

38.2.B Coordination And Cooperation With Land Banking Programs: TRPA shall develop and implement a program for coordinating files and data tracking systems with land banks. Land bank files shall be audited not less than once a year by TRPA to assure data base accuracy and consistency with TRPA files.

- 38.2.C Accounting And Crediting Limitations: Land coverage, and units of use subject to allocation or transfer limitations, may be removed from a parcel and credited for future use pursuant to the Code. Land coverage and units of use may be credited to the parcel account, if such coverage or units is verified by TRPA as legally existing on or after October 15, 1986.
- 38.3 Tracking And Accounting Procedures: Tracking and accounting procedures are as follows:
- 38.3.A Accounts And Tracking Described: An account file shall be maintained by TRPA on each parcel and shall contain the information set forth below. Tracking refers to the ongoing collection and recordation of data for each parcel. The account file shall allow a determination of the current status of a parcel and its future development potential.
- 38.3.B Establishment Of Account Files: TRPA shall establish a program for establishing account files for each parcel. If an application is made for credit on a parcel for which no account file has been established, TRPA shall promptly establish a file.
- 38.3.C Responsibility And Timing For Filing Tracking Reports: Upon completion of any action taken by TRPA which affects a parcel in regards to allocation of development or transfer of development or land coverage, a tracking form shall be completed and filed with TRPA. The filing of the report shall be the responsibility of the party initiating the action affecting the status of the parcel.
- 38.3.D Verification And Recording Of Tracking Reports: Tracking reports shall be stamped by TRPA on the date received and recorded in the account file within 30 days of their receipt. TRPA shall verify the information contained in the tracking report prior to recordation.
- 38.3.E Cross-Referencing Tracking Reports: Where a tracking report refers to a transfer of credit from one parcel to another, all affected parcel account files shall be properly adjusted and cross-referenced.
- 38.3.F Mergers: Where parcels are merged, data for each parcel shall be combined and a tracking and accounting file established for the newly created parcel.
- 38.3.G Non-Parcel Accounts: TRPA may create a separate non - parcel account for each county and city and state highway department for the purpose of receiving and crediting land coverage and units of use for future use or transfer. The sending parcel shall be restored and retired in accordance with Chapters 34 and 20, as applicable. The non-parcel account shall be in accordance with this Chapter except that the account file number shall not be an assessor's parcel number and certain other basic data and information may not be applicable.
- 38.4 Basic Data For Account Files: The following basic information shall be maintained for each parcel for which an account file has been created:

- 38.4.A Account File Number: The account file number shall be the assessor parcel number (APN).
- 38.4.B Parcel Information: Parcel information shall include: assessor's parcel number; jurisdiction; owner of record; street address; and other relevant assessor information.
- 38.4.C Geographic Information: Geographic information shall include: predominate land capability district and other districts; type of determination (e.g., mapped, field verified, land capability challenge); watershed; hydrologic-related area; shorezone tolerance district and other geographic information.
- 38.4.D IPES Score: If applicable, IPES score and allowable land coverage.
- 38.4.E Parcel Size: Size of parcel in square feet or acres, and building site size if rated under IPES.
- 38.4.F Plan Area Statement Status: Name, number, primary designation and special designations of the applicable plan area statement.
- 38.4.G Community Plan Status: If applicable, identification of the community plan in which the parcel is located.
- 38.4.H Master Plan Or Specific Plans: If applicable, name of master or specific plan in which the parcel is located.
- 38.4.I Redevelopment Area: If applicable, name of redevelopment plan in which the parcel is located.
- 38.4.J Existing Use: Land uses existing on the parcel and date of construction, if known.
- 38.4.K TRPA Permits: TRPA permits granted on the parcel, date of issuance, permit number and other relevant information.
- 38.4.L BMP Status: Status and, if applicable, retrofit schedule of BMPs on parcel.
- 38.4.M Deed Restrictions: CTRPA or TRPA-required deed restrictions, date, number and location of recorded restriction.
- 38.4.N Other Information: Information TRPA determines to be necessary.
- 38.5 Land Coverage Information For Account Files: The following land coverage information shall be tracked, verified and recorded for each parcel, and updated upon receipt of new tracking reports:
- 38.5.A Total Existing Coverage: Total existing coverage in square feet, distinguished as hard, soft or potential coverage, and estimated date of coverage placement, including coverage credited but not yet transferred.

38.5.B Allowable Base Coverage: Allowable base coverage in square feet pursuant to the Bailey coefficients, or, if applicable, IPES.

38.5.C Record of Coverage Transfers: Coverage transfers shall be recorded as follows:

- (1) Where a parcel is a receiving site for a land coverage transfer, the following information shall be recorded:
 - (a) Project permit number and sending parcel account file number.
 - (b) Date of transfer (date transaction is final).
 - (c) The cost of transfer in dollars per square foot for each coverage type.
 - (d) The mechanism for transfer (e.g., private transaction; land bank and land bank account number).
 - (e) The type of coverage transferred in square feet of each type transferred.
- (2) Where a parcel is a sending site for a land coverage transfer, the following information shall be recorded:
 - (a) Receiving parcel account number and project permit number.
 - (b) Date of transfer (date transaction is final).
 - (c) The cost of transfer in dollars per square foot for each coverage type.
 - (d) The mechanism for transfer (e.g., private transaction; land bank and land bank account number).
 - (e) The type of coverage transferred in square feet of each type transferred.
 - (f) The mechanism for assuring retirement.
 - (g) Coverage reduced in exchange for additional height pursuant to Chapter 22.

38.5.D Land Coverage Mitigation Program: The following information shall be recorded for the excess land coverage mitigation program:

- (1) When fees are paid for coverage mitigation, the following information shall be recorded:
 - (a) The date and amount, in square feet, of coverage credited.
 - (b) The type of coverage credited.

- (c) The cost per square foot of coverage credited.
 - (d) The mechanism for coverage mitigation (e.g., land bank, offsite restoration or retirement of coverage).
 - (2) When coverage is retired onsite, the following information shall be recorded:
 - (a) The date and amount of coverage retired in square feet.
 - (b) The type of coverage retired.
 - (c) The mechanism for assuring retirement.
- 38.5.E Existing Authorized Coverage: Existing authorized coverage in square feet with date of entry.
- 38.5.F Excess Coverage: Excess land coverage in square feet with date of entry.
- 38.5.G SEZ Restoration: The following information shall be recorded for projects which include SEZ restoration:
 - (1) If the restoration mitigates new disturbance in an SEZ: the amount (in square feet) of restoration required; the amount restored; and the amount, if any, to be credited for future projects.
 - (2) If the restoration is not mitigation for new SEZ disturbance: the amount (in square feet) of the area restored.
- 38.6 Units of Use and Other Information For Account Files: The following information shall be tracked, verified and recorded for each parcel, and updated upon receipt of new tracking reports:
 - 38.6.A Residential Use: Account files for parcels containing existing residential density, or for parcels that are related to a residential project approved by TRPA, shall have the following information:
 - (1) Number Of Existing Units: Date of approval and number of units approved, including units credited but not yet transferred.
 - (2) Number Of Transfer Units:
 - (a) Where the parcel is the receiving site, the following shall be recorded:
 - (i) Sending site account number or land bank and project permit number.
 - (ii) Date of transfer (date transaction is final).
 - (iii) Cost of transfer per unit, if applicable.

- (iv) The mechanism for transfer (e.g., land bank, private transaction or other).
 - (v) Number of units added through transfer, including type and date of retirement or credit.
- (b) Where the parcel is the sending site, the following information shall be recorded:
- (i) The receiving parcel and project permit number.
 - (ii) Date of transfer (date transaction is final).
 - (iii) Cost of transfer per unit, if applicable.
 - (iv) The mechanism for transfer (e.g., land bank, private transaction or other).
 - (v) Number of units retired.
- (3) Number Of Bonus Incentive Units: Date, number, and reason for units awarded.
- (4) Number Of Affordable Units: Date of construction and number of units exempted from the allocation.
- (5) Number Of Residential Unit Allocations Assigned: Number of allocations assigned to the parcel.
- (6) Number Of Development Rights: Number of development rights assigned to the parcel.

38.6.B Commercial Use: Account files for parcels containing existing commercial gross floor area (GFA), or for parcels that are related to a commercial project approved by TRPA, shall have the following information:

- (1) Amount of existing GFA in square feet and date of entry. Where transferred GFA is being held as credit on a parcel and not yet transferred, the amount of the GFA credit shall be included.
- (2) Where GFA has been transferred, the following additional information shall be recorded:
 - (a) Sending parcel account number, land bank account, receiving parcel account number and project permit number.
 - (b) Cost of transfer in GFA per square foot, if applicable.
 - (c) Retired GFA, date of retirement, and verification.
- (3) Amount of GFA allocated; project permit number and date permit issued.

- (4) For improvements of 500 square feet or less, or five percent of total floor area, the amount of GFA, project permit number and date permit issued.
- (5) Identification of the parcel as part of a community plan, as shall be part of a community plan, or as outside of a community plan.

38.6.C Tourist Accommodation Use: Account files for parcels containing existing tourist accommodation uses, or for parcels that are related to a tourist accommodation project approved by TRPA, shall have the following information:

- (1) Number of existing units and date of entry. Where the transfer unit is being held as credit on a parcel and not yet transferred, the number of units credited shall be included.
- (2) When units have been transferred, the following additional information shall be recorded:
 - (a) Sending parcel account number, land bank account number, receiving parcel account number and the project permit number.
 - (b) Cost of the transfer units per unit, if applicable.
 - (c) Number of retired transferred units, date of retirement, and verification.
- (3) Amount of tourist accommodation units allocated; project permit number and date permit issued.
- (4) Identification of parcel as part of a community plan, as shall be part of a community plan, or as outside of a community plan.

38.6.D Public Service Use: Account files for parcels containing existing public service uses, or for parcels that are related to a public service project approved by TRPA, shall have the following information.

- (1) The primary existing public service use and, if applicable, the capacity.
- (2) Use and dates proposed on the public service plan five-year list.
- (3) For approved uses, project permit number and date permit issued.

38.6.E Recreation Lands: Account files for parcels containing existing recreation uses, or for parcels that are related to a recreation project approved by TRPA, shall have the following information:

- (1) Primary existing use and, if applicable, capacity in Persons At One Time (PAOT).
- (2) PAOT allocation proposal on the Recreation Plan Five-year list, including dates, and use.

- (3) Where a recreational unit is transferred the following additional information shall be recorded:
 - (a) Sending parcel account number, receiving parcel account number and project permit number.
 - (b) Cost per unit transferred, if applicable.
 - (c) Retired units and date retired.
 - (d) Where transferred PAOT is being held as a credit on a parcel and is not yet transferred, the amount of credit shall be included.
- (4) For approved uses, the project permit number and date permit issued and PAOTs allocated.

38.7 Regional Allocation Accounting: TRPA shall maintain current allocation accounts and issue annual allocation account reports for each local jurisdiction, plan area statement, community plan, and specific or master plan. The report shall include:

38.7.A Residential Allocation Report Contents: For residential allocation reports:

- (1) For new allocations:
 - (a) Total number of allocations allowed.
 - (b) Total number of allocations allocated.
 - (c) Total number of units (from allocation) constructed.
- (2) For bonus residential allocations:
 - (a) Total number of allocations allowed.
 - (b) Total number of allocations allocated.
 - (c) Total number of units (from allocation) constructed.
- (3) The total number of affordable units constructed.

38.7.B Commercial Allocation Report Contents: For commercial allocation reports:

- (1) Total number of allocations allowed in GFA.
- (2) Total number of allocations issued in GFA.
- (3) Total number of GFA constructed.

38.7.C Tourist Accommodations Allocation Report Contents: For tourist accommodation reports:

- (1) Total number of allocations allowed.
- (2) Total number of allocations issued.
- (3) Total number of allocations constructed.

38.7.D Recreation Allocation Report Contents: For recreation allocation reports:

- (1) Total number of units allowed in PAOTs.
- (2) Total number of allocations issued.
- (3) Total number of allocations used.

38.8 Land Bank: Transfers of land coverage and land coverage mitigation programs, pursuant to Chapter 20, and transfer of development programs pursuant to Chapter 34, may use a TRPA-approved land bank.

38.8.A Designation Of Land Bank: TRPA may designate one or more entities, whose functions include land acquisition and land restoration, as a land bank.

38.8.B Fee: An applicant for transfer of land coverage, land coverage mitigation, or development transfer, within the jurisdiction of a land bank, may pay a fee to the land bank in lieu of actual land coverage or development retirement.

38.8.C Calculation Of Fee: The fee shall be based on the amount of land coverage or development to be retired and the cost of such retirement to the land bank. TRPA and the land banks shall establish reasonable and standardized fee schedules which may be modified periodically. In establishing or modifying fee schedules, TRPA may use an appropriate study group to provide advice on the environmental and economic efficiency of the proposed fees. Fees may be reduced below cost because of donations, subsidies by government programs, or other similar measures.

38.8.D Tracking Report: Prior to approval, a project with land coverage transfer, land coverage mitigation or development transfer pursuant to a land bank, shall submit a tracking report to TRPA indicating that the correct amount of land coverage or development has been retired.

38.9 Cumulative Account: TRPA shall maintain a current cumulative account for all projects approved in accordance with Subsection 32.7.B.

