

Approved

Option 4: Fee adopted at 6% (2026); Annual index applied (to full rate) starting in 2027 & remained adopted at 6%; Additional index applied in 2027 (to full rate) and remains adopted at 6%

Town of Wake Forest

ITE LUC	Land Use	Unit	7/1/2026
RESIDENTIAL:			
210	Single Family (Detached); Less than 1,000 sf	du	\$ 516.00
	Single Family (Detached); 1,000 to 1,999 sf	du	\$ 555.00
	Single Family (Detached); 2,000 to 2,999 sf	du	\$ 636.00
	Single Family (Detached); 3,000 sf or greater	du	\$ 677.00
215	Single Family (Attached)	du	\$ 517.00
220	Multi-Family Housing (Low-Rise, 1-3 floors)	du	\$ 405.00
221/222	Multi-Family Housing (Mid/High-Rise, 4+ floors)	du	\$ 272.00
240	Mobile Home Park	du	\$ 220.00
251	Senior Adult Housing (Detached)	du	\$ 221.00
252	Senior Adult Housing (Attached)	du	\$ 149.00
LODGING:			
310	Hotel	room	\$ 266.00
320	Motel	room	\$ 129.00
RECREATION:			
411	Public Park	acre	\$ 41.00
416	Campground/RV Park	site	\$ 86.00
445	Movie Theater	screen	\$ 2,548.00
492	Health/Fitness Club	1,000 sf	\$ 1,924.00
INSTITUTIONS:			
520	Elementary School (Private)	student	\$ 68.00
522	Middle/Junior High School (Private)	student	\$ 64.00
525	High School (Private)	student	\$ 66.00
540/550	University/Junior College (7,500 or fewer students) (	student	\$ 137.00
	University/Junior College (more than 7,500 students	student	\$ 104.00
560	Church	1,000 sf	\$ 309.00
565	Day Care Center	1,000 sf	\$ 800.00
MEDICAL:			
610	Hospital	1,000 sf	\$ 642.00
620	Nursing Home	bed	\$ 79.00
630	Clinic	1,000 sf	\$ 2,043.00
OFFICE:			
710	General Office	1,000 sf	\$ 592.00
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	\$ 1,357.00
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	\$ 1,947.00

RETAIL:			
822	Retail less than 40,000 sfgla	1,000 sfgla	\$ 434.00
821	Retail 40,000 to 150,000 sfgla	1,000 sfgla	\$ 845.00
820	Retail greater than 150,000 sfgla	1,000 sfgla	\$ 887.00
840/841	New/Used Auto Sales	1,000 sf	\$ 1,028.00
850	Supermarket	1,000 sf	\$ 1,239.00
862	Home Improvement Superstore	1,000 sf	\$ 521.00
880/881	Pharmacy with & without Drive-Thru	1,000 sf	\$ 781.00
890	Furniture Store	1,000 sf	\$ 239.00
SERVICES:			
911	Bank/Savings Walk-In	1,000 sf	\$ 747.00
912	Bank/Savings Drive-In	1,000 sf	\$ 1,292.00
930	Fast Casual Restaurant	1,000 sf	\$ 1,309.00
931	Fine Dining (Low-Turnover) Restaurant	1,000 sf	\$ 2,319.00
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	\$ 2,664.00
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	\$ 6,299.00
941	Quick Lube	service bay	\$ 1,195.00
942	Automobile Care Center	1,000 sf	\$ 843.00
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	\$ 850.00
945	Gas Station w/Convenience Market 2,000-5,499 sq ft	fuel pos.	\$ 1,307.00
	Gas Station w/Convenience Market 5,500+ sq ft	fuel pos.	\$ 1,708.00
947	Self-Service Car Wash	service bay	\$ 739.00
INDUSTRIAL:			
110	General Light Industrial	1,000 sf	\$ 266.00
140	Manufacturing	1,000 sf	\$ 260.00
150	Warehousing	1,000 sf	\$ 94.00
151	Mini-Warehouse	1,000 sf	\$ 54.00
154	High-Cube Transload & Short-Term Storage Warehouse	1,000 sf	\$ 77.00