



**City of Tampa
Stormwater Utility
Reference Manual**

Original August 13, 2003 – Update July 31, 2006

City of Tampa Stormwater Utility

Background:

In 1982 the City of Tampa initiated a project to form one of the first stormwater utilities in the country. At the time, there were only a few entities which were raising money for these programs through separate bills or taxes on their citizens. Most governments at that time raised funds for their stormwater management programs through utility taxes on franchises and other sources of general funds and the City of Tampa was no exception. The authority to levy an assessment is given to the City under Section 403.0893 of the Florida Statutes (Attached as Appendix A) which states that a local government may create a utility to construct, operate, or maintain a stormwater system. After a promising start the measure failed when brought to City Council.

In mid-2001 Mayor Greco approved the Sanitary Sewer Department's request to restart work on the formulation of a utility to help replace funding from the Community Investment Tax which had been reallocated to other purposes. The methodology chosen duplicated Hillsborough County's approach: a non-ad valorem assessment based on the impervious surface (surfaces which do not allow rainwater to soak into the ground such as roofs, pavements, patios, etc.) found on a site with a flat fee for single and multi-family parcels. Work was initiated and the groundwork laid for the imposition of the assessment on the November 2003 tax bills.

In April 2003 Mayor Iorio stopped work on the initiative pending a review by the firms Nabors, Giblin & Nickerson and the Government Services Group of Tallahassee. A two phase study was approved and the first phase determined the City had chosen a viable methodology but suggested some changes to make the program more resistant to any legal challenges. A new Stormwater Ordinance implementing the new Stormwater Utility was adopted on August 7, 2003. Its basic features are:

1. Stormwater Utility Funds would be used solely for general stormwater planning and maintenance which would benefit all developed property in the City.
2. All Developed Property would be assessed
3. Billing Method would be a Non-Ad Valorem **Assessment** for Private Property and a Direct Bill for the Government Property **Fee** based on same rate. (Collectively the Assessment and Fee are known as the **Stormwater Charge**.)
4. Rate will be based on the average impervious area for a single family house
5. Mitigation Credits will be available for parcels which either do not drain to the City or provide some on-site or other benefit to the City's stormwater system.

Update: In 2005 the ESFIA Rate was increased from the original \$12.00 to \$36.00 per ESFIA. The figures in this manual have been updated to reflect this

Methodology

The methodology chosen for private property, a non-ad valorem assessment, has certain procedures which must be performed by law. These guidelines are located in the Florida Statutes Chapter 197.3632 and (very basically) require the City to pass a resolution authorizing the assessment the year before the tax bill is issued, provide a notice to each property owner on what the assessment is for and how much theirs will be, the time and place of the public hearing adopting the Assessment Roll and what will happen if they do not pay the assessment. The complete text of Chapter 197.3632 is attached in the appendices. <**Appendix B Chapter 197.3632**>

On August 21, 2003 119,000 notices were mailed to owners of parcels in the City of Tampa notifying them of their proposed Stormwater Utility Charge and the date and time of the Public Hearing to adopt the Roll. Between the time of their notice and the time of transmittal of the Roll to the Tax Collector changes can be made to the roll to accurately reflect the situation on the parcel and correct the Assessment or Bill. On September 15 the Roll will be transmitted to the Tax Collector who will place the Assessment on the tax bill. Government-owned properties will be billed separately by the City.

How the Bills Were Developed

Land in the City can be placed into three large classes: Single Family Residential, Multi-family Residential and General Parcels. Each parcel has been assigned a Department of Revenue (DOR) Code (See Appendix C) based on the type of use it enjoys.

I. Single Family Residential (DOR Code 100)

There are roughly 80,000 single family parcels in the City. Since it would be impractical to measure each one exactly, it was decided to find some method which would allow the property to be placed in one of a series of Tiers which had enough similarity to allow them to receive the same Utility Charge and still be fair. A review of the first floor footprints and total square footage of each parcel's dwelling was performed. The parcels were then grouped into four classes based on similarity of the dwelling size. From these, random samples were taken. These samples varied in size due to the variation within the class. (The variation within a set is more important than the number in the set when deciding how big to make the sample.) After the samples were extracted, the impervious area on each parcel was digitized by the Hillsborough County GIS group. The impervious area was totaled for each Tier and then divided by the number in the sample to establish the average square footage of impervious area for their Tier. This information also allowed the calculation of the average impervious area for ALL single family parcels, which we will explain shortly.

To review:

- Too Many Single Family Parcels To Measure Each One
- Tiers Established and Samples Taken Based On Building Footprint
- Average Impervious Area Determined For Each Tier
- Average Impervious Area for All Tiers Developed

The Single Family Bill

Each parcel is assigned to a Tier by its building footprint as recorded in the Property Appraiser's database. The Tiers are assigned as follows:

Small = Building footprint > 100 and < 1,300 sq. ft.
Medium = Building footprint > 1,301 and < 2,200 sq. ft.
Large = Building footprint > 2,201 and < 4,000 sq. ft.
Very Large = Building footprint > 4,000 sq. ft.

The tiers all pay some portion or multiple of an ESFIA based on the average amount of impervious for that tier and the ESFIA (see discussion below):

Small = Average 2,019 sq. ft. of Impervious Area = .61 ESFIA.
Medium = Average 3310 sq. ft. of Impervious Area = 1.0 ESFIA
Large = Average 5490 sq. ft. of Impervious Area = 1.66 ESFIA
Very Large = Average 9334 sq. ft. of Impervious Area = 2.82 ESFIA

ESFIA

The Equivalent Square Footage of Impervious Area (ESFIA) is the standard unit of measurement for the Stormwater Charge. It is the weighted average of all the impervious surfaces on all the single family parcels in the City. It was developed from the data collected in the samples discussed above. Briefly, the average impervious areas for each of the tiers were multiplied by the number of parcels within each tier. These were totaled together and then divided by number of single family parcels in the City. This provided a weighted average which should accurately reflect the characteristics of Tampa. From this process it was determined the Average impervious area for all single family parcels in the City is 3310 square feet.

Therefore, **1 ESFIA = 3310 Square Feet.**

The City has established the Stormwater Charge for 2005 as \$36.00 per ESFIA

Put it all Together:

The single family residential parcel has been placed in a Tier with others like it which will pay a charge based on the average amount of impervious area for that Tier and the ESFIA

Small = .61 ESFIA = \$21.96

Medium = 1.0 ESFIA = \$36.00

Large = 1.66 ESFIA = \$59.76

Very Large = 2.82 ESFIA = \$101.52

Some single family properties may be entitled to a Mitigation Credit, which will be discussed later.

II. General Parcels - Large Multi-Family and Non-Residential Parcels (DORs 300, 400, 500, 600, 700, and > 1001)

There are only about 14,000 Non-residential parcels in the City and a few hundred large multi-family sites. It was determined it would be practical to measure each of these General Parcels to determine, as accurately as possible, their actual impervious surfaces. This would be possible due to groundwork Hillsborough County had performed developing methods and staff. The City contracted with the County to digitally analyze each of these parcels and provide the City with this information. This was done in February of 2003. Basically, a parcel map was superimposed on an aerial photograph which had great detail (up to 1 pixel = 6"). A technician plotted those areas which were impervious and the computer tallied the amounts for each parcel.

We now had a record of how much impervious surface is on each parcel. To determine the stormwater bill we just divided that impervious area by the ESFIA (3310 sq. ft.) and multiplied it by the Stormwater Charge per ESFIA (now \$36.00.) For example:

**One acre commercial site, 100% impervious = 43,560 sq. ft. of impervious surface
43,560 sq. ft./3310 sq. ft. = 13.16 ESFIA, Since 1 ESFIA = \$36.00, then Charge is \$473.76**

To Review:

- All non-residential and large multifamily sites were digitized from aerial photographs
- Impervious area was divided by the ESFIA and multiplied by \$36.00 to create bill.

Some General Parcels may be entitled to a Mitigation Credit, which will be discussed later.

III. (Small) Multi-Family Parcels (DOR Code 800)

Small multi-family parcels such as duplexes, tri-plexes, and quadruplexes were both numerous and difficult to digitize. We determined the most efficient way to deal with them was to establish classes based on a model similar to that used for single family homes. Observing the data, we grouped the small multifamily parcels into three classes based, as the single family was, on the building footprints. Since the Very Large Tier would not be needed (those parcels would be handled as General Parcels, See Section II) the Tiers corresponded to the three smaller Single Family Tiers; Small, Medium, and Large. The average building footprints within these Tiers were compared to that of the Medium Single Family (1667 Sq. Ft.) and then multiplied by the ESFIA to establish the charges for the Tiers. For example, the Small Multi-Family Tier had an average building footprint of 727 Sq. Ft.. When divided by 1667 we get a figure of .44. This figure is multiplied against the ESFIA charge of \$36.00 to develop the Assessment for the Small Multi-Family Parcels.

Assignment of Tiers:

Small Multi-Family Building footprint 100-1000 sq. ft.

Medium Multi-Family - Building footprint 1001 -3000 sq. ft.

Large Multi-Family - Building footprint greater than 3001 sq. ft.

The Assessments:

Small Multi-Family – 727 sq. ft. / 1167 sq. ft. = 0.44 ESFIA, $0.44 \times \$36.00 = \mathbf{\$15.84}$

Medium Multi-Family - 1685 sq. ft. / 1167 sq. ft. = 1.01 ESFIA, $1.01 \times \$36.00 = \mathbf{\$36.36}$

Large Multi-Family (<10 units) - 3744 sq. ft. / 1167 sq. ft. = 2.25 ESFIA, $2.25 \times \$36.00 = \mathbf{\$81.00}$

To Review

- Too Many To Digitize individually
- Building Footprints Compared To Those in Corresponding Single Family Tier
- Assigned ESFIA For Each Tier Based On Ratio Of Building Footprints to Single Family

Example:

A Duplex has a building footprint of 1,510 sq. ft. – Since 1,510 is between 1001 and 3000 it is a Medium Multi-Family parcel. Medium Multi-Family Assessment is 1.01 ESFIA so $1.01 \times \$36.00 = \mathbf{\$36.36}$

Mitigation Credits

The basic idea of the Utility was those who directly benefited from the stormwater system would pay to maintain it. In order to not impose charges on those who did not drain to the system and thus could not benefit directly, and to reward those were reducing the impact of their runoff on the City's system, Mitigation Credits were established. Appendix D is a copy of the City's Mitigation Policy as adopted in the Initial Stormwater Utility Resolution. Documentation will be required to establish a credit for any site.

Basically, credits come in two types, full and partial. A full credit (100%) is given to parcels when no part ever drains to any City system or right-of-way. This can be either through direct discharge to a receiving water such as the River or Bay, or it can applied if the parcel discharges to a system maintained by a non-City entity to such a receiving water. It can also be applied to those parcels which drain to a retention pond capable of holding the 100 year storm and which has no discharge.

Full Credit Conditions

- Drain ONLY to River or Bays (No part of the parcel may drain to the street)
- Have a properly maintained 100 year storm retention pond onsite
- Drain to another entity's system such as FDOT which does not connect to the City system.
- Resident of a subdivision where the City has no maintenance responsibility and which does not ultimately drain to a City system.

The partial credit (10%) is given to those parcels which have maintained facilities onsite to limit their discharge of runoff by treatment and attenuation. Partial credit is also given to those homeowners who contribute to a special assessment district, Community Development District or other entity which has responsibility for maintaining the development's detention and treatment ponds which limit and treat the development's discharge. Full credit is not given since the City still maintains and repairs the system from the parcel to the pond and may sweep the streets, etc.

Partial Credit Conditions

- Has properly-maintained onsite detention and treatment facility
- Contributes to CDD or other Non-City maintenance entity for maintenance of treatment and attenuation ponds.

Credits are applied after the calculation of the bill, as below:

Same one acre commercial site, 100% impervious = 43,560 sq. ft. of impervious surface
43,560 sq. ft./3310 sq. ft. = 13.16 ESFIA, 1 ESFIA = \$36.00, Charge is \$473.76
100 year pond was required since parcel is located in a basin which is internally drained.
Bill \$473.76 - Mitigation Credit (\$473.76 X 1 = \$473.76) = **\$0.00**

Same one acre commercial site, 100% impervious = 43,560 sq. ft. of impervious surface
43,560 sq. ft./3310 sq. ft. = 13.16 ESFIA, 1 ESFIA = \$36.00, Charge is **\$473.76**

25 year pond was required since parcel is located in a basin which has a City outfall.
Bill \$473.76 - Mitigation Credit ($\$473.76 \times 0.10 = \47.38) = **\$426.38**

Medium House built in subdivision without City right-of-way.
Medium = 1.0 ESFIA = \$36.00 - mitigation credit ($\$36.00 \times 1.0 = \36.00) = **\$0.00**

Large House built in subdivision with City right-of-way, owner pays to a CDD which maintains the stormwater ponds in the neighborhood.
Large = 1.66 ESFIA = \$ **59.76** - mitigation credit ($\$59.76 \times 0.10 = \5.98) = **\$53.78**

Medium House built on canal, front drains to street.
Medium = 1.0 ESFIA = \$36.00 - mitigation credit ($\$36.00 \times 0.0 = \0.00) = **\$36.00**
(Since a portion of the parcel drains to the right-of-way there can be no mitigation credit)

IV. Condominium Parcels

Condominium Parcels presented a challenge in assigning a non-ad valorem assessment based on impervious surface since the individual unit may not have individual impervious area (might be in an internal floor, for instance). A condo parcel is, however, associated with a Common Area Parcel (or in most cases, parcels) where the condo is located. The condo itself cannot be measured for assessment since it is often located within a building. The approach the City chose was to digitize the Common Area Parcel and then divide the resulting assessment by the number of condominium units on that parcel. In this way the Condo is treated as a General Parcel (see Section II) whose Assessment is divided among the various entities existing on the site. This approach would be used for residential as well as commercial condominiums. Mitigation Credits would be given to the Common Area Parcel and would be shared by all condominium units.

***2006 NOTE – This practice is now no longer valid. Common areas with folios assigned to property owners associations or the like are temporarily not being assessed until a mechanism can be developed which can avoid a taking situation should the assessment not be paid.**

Example:

One acre condominium site with 14 units, 60% impervious = 26,136 sq. ft. of impervious surface
 $26,136 \text{ sq. ft.} / 3310 \text{ sq. ft.} = 7.90 \text{ ESFIA}$, Since 1 ESFIA = \$36.00, then Charge for the parcel is \$284.40. $\$284.40 / 14 \text{ units} = \mathbf{\$20.31 \text{ for each unit.}}$

Stormwater Glossary

(From City Code Chapter 21 and the Initial Stormwater Resolution of August 7, 2003)

Annual Stormwater Resolution means the resolution described in Sec. 21-129 hereof, approving a Stormwater Roll for a specific Fiscal Year.

Assessed Property means all parcels of real property included on the Stormwater Roll that receive a special benefit from the Stormwater Improvements and Stormwater Management Services identified in a Final or Annual Stormwater Resolution.

Borrow pits means the excavation and off-site hauling (to the site of another property owner) of sand, soil, peat, clay, stone, shell and the like in quantities of more than ten thousand (10,000) cubic yards.

Building Footprint means the actual square footage of a Building as reflected on the Tax Roll, divided by the number of levels or floors within the Building.

Capital Cost means the cost associated with the construction, acquisition, installation, reconstruction, renewal or replacement of Stormwater Improvements including without limitation: (a) the cost of physical construction, reconstruction, renewal, replacement or completion; (b) the costs of acquisition and installation; (c) the cost of all labor, materials, machinery and equipment, including costs associated with the acquisition thereof; (d) the cost of all lands and interest therein, property rights, and easements of any nature whatsoever, including costs associated with the acquisition thereof; (e) the cost of any indemnity or surety bonds and premiums for insurance during construction; (f) the cost of construction plans and specifications, surveys and estimates of costs; (g) the cost of engineering, legal and other consultant services; (h) reasonable contingencies for construction cost increases and change orders; and (i) all other expenses that are properly attributable to such acquisition or construction under generally accepted accounting principles; and including reimbursement to the City or to a landowner or developer as authorized by any other City ordinance for any moneys heretofore or hereafter advanced for Capital Cost and interest on any interfund loan for such purposes.

Clerk means the City Clerk, or such other person as may be duly authorized to act on such person's behalf.

Community Development District means a local unit of special-purpose government as more particularly defined in section 190.003(6), Florida Statutes, as it may be amended from time to time.

Comprehensive Plan means the comprehensive plan adopted by the City pursuant to Chapter 163, Part II, Florida Statutes.

Condominium Common Area Parcel means a Tax Parcel including one or more "common elements" of a Condominium, as defined in Section 718.103, Florida Statutes, to which the Property Appraiser has assigned a DOR Code of 04 or 05, the taxable value of which has been attributed to Condominium Residential Unit Parcels by the Property Appraiser.

Condominium means a condominium created by a declaration of condominium pursuant to Chapter 718, Florida Statutes.

Condominium Residential Unit Parcel means a Tax Parcel constituting a Condominium "unit" (as defined in Section 718.103, Florida Statutes) to which the Property Appraiser has assigned a DOR Code of 04 or 05.

Department means the Stormwater Department, having jurisdiction and cognizance over the stormwater management division therein and its matters relating to the use, management, operation and maintenance of the Stormwater Services and system.

Department of Revenue (DOR) code means those Florida Department of Revenue codes classifying land use as defined by Rule 12D-8-008(2)(a) F.A.C., as may be amended from time to time.

Detention pond means a stormwater facility designed to capture and limit stormwater flow (by releasing it at a reduced rate) in order to reduce downstream impacts or improve its quality.

Developed Property means property that has been developed with Impervious Area.

Director means the director of the city Stormwater Department, including the utility therein, who shall be responsible for the management of the affairs of such department, or his designee.

Drainage system means the surface and subsurface system for the removal of water from or control of water on the land, including both the natural elements of streams, marshes, swales and ponds, whether of an intermittent or continuous nature, and manmade elements which include culverts, ditches, channels, piping and storage facilities. The storm sewer system may be referred to as stormwater management facilities, conveyance system, etc.

Dwelling unit means a room or group of rooms forming a single independent habitable unit used for or intended to be used for living, sleeping, sanitation, cooking and eating purposes by one (1) family only; for owner occupancy or for rental, lease or other occupancy on a weekly or longer basis; and containing independent kitchen, sanitary and sleeping facilities.

ESFIA means "equivalent square footage of impervious surface," (also known as an "ESU" or an "Equivalent Stormwater Unit") the standard unit used to express the Stormwater burden expected to be generated by each parcel of property, after taking into consideration any mitigation of the Stormwater burden that results from privately maintained Stormwater Mitigation Facilities and other factors affecting the quantity, quality, or rate of Stormwater runoff.

ESFIA Value means the Impervious Area for a typical Single Family Parcel within the Stormwater Service Area. Based upon a median Impervious Area derived from a statistically valid sample of Single Family Parcels, the City has computed an "ESFIA Value" of 3,310 square feet, which shall be used to calculate the number of ESFIAs attributable to each Tax Parcel.

Excavation means the action or process of creating a depression or hole in the ground of two (2) feet or greater in depth by moving and/or removing the soil.

Final Stormwater Resolution means the resolution described in Sec. 21-128 hereof, which shall confirm, modify or repeal the Initial Stormwater Resolution and which shall be the final proceeding for the imposition of the initial Stormwater Charges.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the City.

General Parcel means a Tax Parcel of Developed Property that is not a Single Family Parcel, a Condominium Common Area Parcel, a Condominium Residential Unit Parcel, or a (Small) Multi-Family Parcel.

Government Property means property owned by the United States of America, the State of Florida, a sovereign state or nation, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

Grading means the action or process of changing the elevation contour of property.

Homeowners' Association means a Florida corporation responsible for the operation of a community or a mobile home subdivision in which the voting membership is made up of parcel owners or their agents, or a combination thereof, and in which membership is a mandatory condition of parcel ownership, and which is authorized to impose assessments that, if unpaid, may become a lien on the parcel. The term "Homeowners' Association" does not include a Community Development District or other similar special taxing district created pursuant to statute.

Impervious Area means hard surfaced areas which either prevent or severely restrict the entry of water into the soil mantle and/or cause water to run off the surface in greater quantities or at an increased rate of flow from that present under natural conditions prior to development. Common impervious surfaces include, but are not limited to, rooftops, sidewalks, walkways, patio areas, driveways, parking lots, storage areas and other surfaces which similarly affect the natural infiltration or runoff patterns which existed prior to development.

Initial Stormwater Resolution means the resolution described in Sec. 21-124 hereof, which shall be the initial proceeding for the imposition of the Stormwater Charges.

Large Multi-Family Parcel means a Multi-Family Parcel with a Building Footprint greater than 3,001 square feet.

Large Single Family Parcel means a Single Family Parcel with a Building Footprint between 2,201 and 4,000 (inclusive) square feet.

Medium Multi-Family Parcel means a Multi-Family Parcel with a Building Footprint between 1,001 and 3,000 (inclusive) square feet.

Medium Single Family Parcel means a Single Family Parcel with a Building Footprint between 1,301 and 2,200 (inclusive) square feet.

Mine means a pit or excavation in the earth from which minerals or earthen products are taken for use elsewhere.

Mitigation Credit Factor means the figure computed by subtracting the Mitigation Credit from 1.00.

Mitigation Credit means a credit applied to a Stormwater Charge for a Developed Property in consideration of the on-site management of the Stormwater burden as a consequence of the location of a Mitigation Facility or in consideration of discharge to a non-City stormwater system or for the conveyance and/or treatment of City Stormwater. Mitigation Credit is also defined in Section 21-4 of the City Code and more specifically defined for any Tax Parcel of Developed Property as a number between 0.0 and 1.0 representing a reduction in the Stormwater burden expected to be generated by such Tax Parcel attributable to privately maintained Mitigation Facilities and other factors affecting the quantity or quality of Stormwater runoff. The Mitigation Credit for each Tax Parcel shall be determined in accordance with Sections 3.06 and 3.07 of the Initial Resolution.

Mitigation Credit Policy means the City of Tampa Stormwater Utility Mitigation Credit Policy, Appendix A of the Initial Stormwater Resolution, 8/7/03.

Mitigation Facility means a manmade facility or structure on the site of a Developed Property which, by its design and function, retains Stormwater on-site and thus generates less volume of Stormwater from the site or produces Stormwater runoff at a lower rate or with less pollutants than would be the case in the absence of such facilities or structure.

Multi-Family Parcel means a Tax Parcel of Developed Property to which the Property Appraiser has assigned a DOR Code of 08 and which contains no more than two Buildings with no more four (4) Dwelling Units per Building.

Net ESFIA means the standard unit used to express the Stormwater burden expected to be generated by each parcel of property, after taking into consideration any mitigation of the Stormwater burden that results from privately maintained Stormwater Mitigation Facilities and other factors affecting the quantity, quality, or rate of Stormwater runoff.

Obligations means a series of bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligations of the City issued or incurred to finance any portion of the Capital Cost of a Stormwater Improvement and secured, in whole or in part, by proceeds of the Stormwater Improvement Assessments.

Owner, tenant, occupant shall include the heirs, personal representatives, successors and assigns of the person referred to, and the covenants and agreements contained in any contract between the department and its consumers should be binding upon and inure to the benefit of the heirs, personal representatives, successors or assigns of the respective persons thereto.

Pledged Revenue means as to any series of Obligations, (a) the proceeds of such Obligations, including investment earnings, (b) proceeds of the Stormwater Improvement Assessments pledged to secure the payment of such Obligations, and (c) any other legally available non-*ad valorem* revenue pledged to secure the payment of such Obligations, as specified by the resolution authorizing such Obligations.

Project Cost means (a) the Capital Cost of a Stormwater Improvement which may or may not include the following, (b) the Transaction Cost associated with the Obligations to finance the Stormwater Improvement, (c) interest accruing on such Obligations for such period of time as the City deems appropriate, (d) the debt service reserve fund or account, if any, established for the Obligations which financed the Stormwater Improvement, and (e) any other costs or expenses related thereto.

Property Appraiser means the Hillsborough County Property Appraiser.

Retention Pond means a stormwater facility that has no structural outfall and the discharge from which is limited to percolation, evaporation, and evapo-transpiration.

Retention storage means storm runoff collected and stored with no release other than evaporation or infiltration to the ground.

Service area means the corporate limits of the city.

Single Family Parcel means a Tax Parcel of Developed Property to which the Property Appraiser has assigned a DOR Code of 01 or 02.

Small Multi-Family Parcel means a Multi-Family Parcel with a Building Footprint between 100 and 1,000 (inclusive) square feet.

Small Single Family Parcel means a Single Family Parcel with a Building Footprint between 100 and 1,300 (inclusive) square feet.

Stockpile, permanent means the storage of soil or earthen products as a business function, unrelated to any one (1) special site and with no foreseen end in accordance with a site earthwork and drainage plan.

Stockpile, temporary means the short-term storage of soil or earthen products during construction activities of a specific site in accordance with a site earthwork and drainage plan.

Stormwater Assessment means either a Stormwater Improvement Assessment, a Stormwater Service Assessment, or both.

Stormwater Basin means a part of the earth's surface that contributes Stormwater runoff to a drainage system, which consists of diffuse surface waters, together with all natural or artificial tributary surface streams and/or bodies of impounded surface water.

Stormwater Basin Plan means a policy document that is adopted by the Council for each Stormwater Basin or hydrologic subarea thereof in which Stormwater Improvements are proposed and that provides for implementation of the Stormwater Master Plan.

Stormwater Charge means the Stormwater Assessments and/or the Stormwater Fee.

Stormwater Fee means a fee reasonably related to service provided by the City to Government Property to fund all or any portion of the Stormwater Service Cost for Government Property at a just, fair, reasonable, and equitable rate based upon such property's Stormwater burden, the reasonable relationship to benefits received, and the reasonable cost of providing Stormwater Management Services to such property. The Stormwater Fee imposed against Government Property is not a special assessment; it is a regulatory fee imposed for the Stormwater Management Service provided to Government Property as Developed Property by the City's Stormwater Utility.

Stormwater Improvement Area means one or more Stormwater Basins, or any portion or portions thereof, as identified in the Initial Stormwater Resolution, encompassing those parcels of property specially benefited by the construction, reconstruction or installation of all or any portion of a Stormwater Improvement that removes, detains, retains or treats, in whole or in part, the Stormwater burden expected to be generated by the physical characteristics and use of the Assessed Property. Each Stormwater Improvement Area will include either (a) the property which is hydrologically connected, directly or indirectly, to a Stormwater Improvement, or (b) all property located within a hydrologically defined area in which the City constructs one or more Stormwater Improvements pursuant to a Stormwater Basin Plan to correct existing deficiencies with respect to a specific level of service and provide a consistent level of Stormwater management.

Stormwater Improvement Assessment means a special assessment imposed by the City within a Stormwater Improvement Area to fund the Capital Cost or the debt service and related cost of Obligations issued to finance the Project Cost of a Stormwater Improvement.

Stormwater Improvement means land, capital facilities and improvements acquired or provided to detain, retain, convey or treat Stormwater.

Stormwater Management Service means (a) management and administration of the City's Stormwater Utility; (b) Stormwater program engineering; (c) Stormwater Basin planning; (d) Stormwater Improvements to be acquired or constructed during a single Fiscal Year without the issuance of any Obligations, except that budgeted and funded projects may overlap fiscal years; (e) operating and maintaining the City's capital facilities for Stormwater management, including extraordinary maintenance; (f) billing and collection of Stormwater Charges, including customer information services and reserves for statutory discounts; (g) permitting, inspecting and reviewing of plans; and (h) legal, engineering and other consultant services.

Stormwater means the flow of water which results from, and which occurs following, a rainfall event.

Stormwater Roll means the roll created that includes all parcels within the City and their assigned Stormwater Charge relating to Stormwater Improvements or Stormwater Management Services approved by a Final Stormwater Resolution or an Annual Stormwater Resolution pursuant to Secs. 21-128 and 21-129 hereof.

Stormwater Service Area means the geographic area described in the Initial Stormwater Resolution that encompasses all parcels within the City which specially benefit from the Stormwater Management Service and all parcels to which Stormwater Management Services are provided.

Stormwater Service Assessment means a special assessment imposed by the City within the Stormwater Service Area to fund the Stormwater Service Cost.

Stormwater Service Cost means the estimated amount for any Fiscal Year of all expenditures and reasonable reserves that are properly attributable to the Stormwater Management Service provided within the Stormwater Service Area under generally accepted accounting principles.

Stormwater system means the appurtenances, facilities, equipment and services necessary for the collection, treatment, storage and conveyance of storm and surface waters.

Stormwater Utility means the entity established by Sec. 21-117 hereof to implement the Stormwater management program of the City.

Tax Collector means the Hillsborough County Tax Collector.

Tax Parcel means a parcel of property which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

Tax Roll means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

the State of Florida, a sovereign state or nation, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

Transaction Cost means the costs, fees and expenses incurred by the City in connection with the issuance and sale of any series of Obligations, including but not limited to (a) rating agency and other financing fees; (b) the fees and disbursements of bond counsel; (c) the underwriters' discount; (4) the fees and disbursements of the City's financial advisor; (d) the costs of preparing or printing the Obligations and the documentation supporting issuance of the Obligations; (e) the fees payable in respect of any municipal bond insurance policy; and (f) any other costs of a similar nature incurred in connection with issuance of such Obligations.

Uniform Assessment Collection Act means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

Very Large Single Family Parcel means a Single Family Parcel with a Building Footprint greater than 4,000 square feet.

Appendices

Appendix A - Section 403.0893 of the Florida Statutes. The authority to levy a stormwater assessment

Appendix B - Chapter 197.3632 - Uniform Assessment Collection Act. The rules under which non-ad valorem assessments are managed

Appendix C – Florida Department of Revenue (DOR) Codes

Appendix D - The City of Tampa Stormwater Utility Mitigation Credit Policy