

CITY OF TAMPA

STORMWATER ASSESSMENT PROGRAM
PHASE I

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PHASE I**

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EXECUTIVE SUMMARY

In early 2003, the City of Tampa (City) had initiated the process of developing and implementing a stormwater assessment program for Fiscal Year 2003-04 based on the assessment methodology currently used by Hillsborough County and intended to collect the proposed stormwater assessment on the ad valorem tax bill to be mailed in November 2003. A first reading of an ordinance creating a mechanism for a non-ad valorem assessment or other fees to partially fund the stormwater management system was held in March 2003. In late April 2003, the newly installed City administration determined that the City staff and elected officials needed to clarify its goals and directives regarding the proposed stormwater management program (Stormwater Program) prior to the proposed implementation in Fiscal Year 2003-04. Consequently, the second reading of the stormwater ordinance was not held.

The City entered into an agreement with Nabors, Giblin and Nickerson, P.A. (NG&N) and Government Services Group, Inc. (GSG) to provide specialized assistance to the City and its staff to conduct an analysis of the City of Tampa's proposed Stormwater Program.

The following conclusions and recommendations are a result of the analysis conducted by GSG and NG&N in Phase I of this project.

CONCLUSIONS

The City proposes to expend approximately \$6.8 million for the annual operations and maintenance of the existing stormwater facilities within the City for Fiscal Year 2003-04. Funding for these expenditures had been historically derived from General Fund sources. In addition, the City has budgeted an additional \$3.8 million for major capital improvement projects related to stormwater facilities. Funding for these expenditures will be derived from Utility Tax revenue. The City has identified another \$89.7 million in capital projects to relieve flooding problems. These are unfunded needs at this time.

The City had intended to implement a stormwater utility charge for Fiscal Year 2003-04 to fund a portion of the costs associated with the capital projects to relieve flooding problems. The stormwater utility charge would have been based on the Hillsborough County assessment methodology and the charge would be collected on the ad valorem tax bill to be mailed in November 2003. The decision to clarify its directives and goals for the Stormwater Program necessitated a review of the funding options as well as the stormwater methodology to be applied.

As a consequence, the City has expressed a desire to continue with the development of the stormwater assessment program for Fiscal Year 2003-04 to fund a portion of the stormwater management services currently provided by the City by such revenue source.

The City has identified the required impervious area information needed to develop and support a legally defensible assessment methodology.

The City has the ability to meet the statutory timeframe required by section 197.3632, Florida Statutes to collect the assessments for Fiscal Year 2003-04 using the tax bill collection method.

**SHORT TERM
RECOMMENDATIONS
(FISCAL YEAR 2003-04)**

The newly installed City administration has recognized the need to raise the status of the stormwater services provided by the City. In this regard, the Mayor has created a Stormwater Department and has expressed an interest in pursuing a dedicated funding source to fund a portion of the stormwater management costs.

Accordingly, GSG and NG&N recommend that the stormwater assessment program be initially developed to assist in the funding of the citywide operations and maintenance costs associated with the services. The City should focus on a methodology that will allocate these costs to all benefited properties within the City. As the City develops better information regarding the delivery of services, the costs of services, the levels of service to be provided and which properties benefit from the proposed capital projects, the City can modify the stormwater assessment program to address the improved Stormwater Department's needs.

Therefore, the City should move forward with implementing a special assessment program to fund all or a portion of the Fiscal Year 2003-04 operations and maintenance costs of the existing stormwater facilities. To accomplish this goal, GSG recommends the following:

- (1) The proposed assessment methodology to be used to calculate the stormwater assessments will be based on a stormwater assessment methodology developed for the City of Tampa.
- (2) The City should use the tax bill collection method for the billing and collection of the proposed stormwater assessments.
- (3) The City should engage an engineering firm to assist in the (a) analysis of the operations and maintenance levels of service to support a uniform charge citywide and (b) development of the mitigation policy for the stormwater assessment program (c) development of a list of all parcel numbers with on-site stormwater mitigation facilities that are privately maintained and an estimate of the year in which those facilities were put in place.

This recommendation will accomplish the following:

- (1) The stormwater assessment rates for Fiscal Year 2003-04 can be set at a pre-determined amount per equivalent square footage of impervious area (ESFIA) and the amount of revenue generated by the assessments will need to be supplemented by other legally available revenues OR the stormwater assessment rates for Fiscal Year 2003-04 can be calculated based on the total revenue requirements divided by the total number of ESFIAs within the City (with no supplemental revenue required).
- (2) The amount of revenue currently generated in the General Fund, equal to the amount of revenue generated by the stormwater assessments, can be used for the unfunded stormwater capital projects OR can be used for other City purposes.
- (3) The stormwater management services provided by the City will begin to be funded by a dedicated funding source that will enable the City to eventually address the unfunded needs of the stormwater services related to flooding problems, regulatory issues and ongoing operations and maintenance functions.

OTHER RECOMMENDATIONS

The City should engage an engineering firm or firms to assist in the development of a comprehensive stormwater master plan. However, in recognition of the work already completed for several basins, the stormwater master plan would incorporate the existing Basin Studies and continue the work on the remaining Basin Studies.

The Master Plan would also include these components:

- Level of service standards
- Prioritization criteria
- Capital improvement plan with costs
 - Major capital projects
 - Extraordinary maintenance
- Basin Studies
- Basin-Specific Water Quality Improvement Evaluations

The Master Plan should also address these known deficiencies in the system or areas of concern:

- Legal/engineering assessment of the issue of pipes under houses – liabilities and opportunities
- Review of permitting criteria
- Review and update of Public and Private Standards Manual with recommendations
- New draft NPDES Permit – water quality basin assessments and monitoring needs
- Formulation of TMDL master plan
- Maintenance needs evaluations
- Survey of old stormwater systems and development of a retirement/replacement plan

The City should undertake a program to address the canal dredging concerns. Residential canals in the Westshore and Tampa Bay areas have been subject to a continual deposition of sediment material. Maintenance dredging has been identified as the primary method to solve the sedimentation problem. Since it has been determined that a portion of the sediment input has been derived from the adjoining outfall structures to the canals, it may be possible to develop a stormwater assessment program that would provide revenues to address a portion of the costs of the dredging projects.

The City should engage engineers to assist in the development of a program to identify the canal concerns (on a canal basis, since not all of the concerns are similar), develop project costs to correct the canal problems and develop a methodology to properly apportion the costs of the projects between the benefited properties (including the City, County, State and Federal agencies, if applicable) and the property owners.

The City should continue to refine the stormwater special assessment program to account for revisions to the proposed stormwater services that will arise as a result of providing a dedicated funding source for these services. In addition, capital projects that benefit less than the basin or sub-basin geographic areas may require the development of area-specific assessment programs to fund each project.

<p>REMAINING ISSUES</p>

GSG and NG&N have identified the following issues that require further consideration with respect to the recommendations presented within this Memorandum. Background information for these issues is provided within the Memorandum.

Issue 1: Verification of Database on Real Property Assessment Roll

Data utilized to assign the amount of impervious area will be based upon (1) information maintained on the real property assessment roll maintained by the Hillsborough County Property Appraiser for the levy of ad valorem taxes, (2) the measurement (digitized aerials) of a randomly selected set of single and multi family parcels and (3) the measurement (digitized aerials) of all non-single family residential properties. A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, property appraisers are charged only with the responsibility of determining the value of all property within each City and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, the stormwater assessment program focuses upon property use and impervious area. A majority of the information used for the development of the assessment rates was provided by the County Property Appraiser's office. However, the further verification of the data for some parcels of property will need to be conducted in subsequent years.

Issue 2: Implementation Process

The tax bill collection method has been recommended as the most appropriate collection method. The process for implementation of the stormwater assessment program using this method is outlined in the Implementation section of this memorandum. A first class notice mailed to every affected property owner is a requirement of using the tax bill collection method. This is an extraordinary notice that contains information and statements required by the Florida Statutes. To minimize any confusion to the property owners and ensure the successful implementation of the assessment program, the following components are recommended:

- A public information brochure to be inserted in the first class notice package, which provides a user-friendly explanation of the program and its benefits and provides answers to the “most frequently asked questions.”
- A correction postcard that can be used by the property owner to notify the City of corrections to the information included on the first class notice such as the property owner name and address, the classification of the property or the amount of impervious area.
- A phone bank staffed by City staff and/or temporary staff, who have been trained regarding the proposed assessment program and types of questions or issues that might be raised by the property owners. A series of phone numbers to provide ample access to the phone bank would also be helpful in minimizing property owner frustration (i.e., busy signals on the phone lines).
- The incorporation of follow-up forms for senior City staff to use to provide additional assistance or information to property owners with more complicated requests or problems.
- A log of all telephone requests so that City staff can prepare a summary of the types of questions or issues that have been raised by the property owners and provide it to the City Council.

Issue 3: Collection of Assessments from Governmental Property

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must

be examined to determine whether the governmental unit has the authority to pay a charge or assessment for stormwater services provided by the City.

From a collection standpoint, there are two methods to bill governmental property. Each governmental unit should either be sent a separate bill or the stormwater charge could be collected on the City's utility bill. If the stormwater charge is to be collected on the utility bill, it may be structured as a fee and the stormwater demand for all governmental property and for each owner will need to be analyzed.

A related issue for the initial year is that many of these governments have not budgeted for the stormwater charge for the upcoming fiscal year. It is recommended that the City provide immediate and additional notification to government properties of the intent to collect the stormwater charge. These other governments may still be able to adjust their budget requests accordingly.

Issue 4: Mitigation Credits and Net Assessment Revenue

Mitigation credits that may apply to parcels that have provided on-site, man-made stormwater management facilities may be granted by the City as described previously. Any mitigation credits granted by the City will decrease the amount of the total assessment revenue generated by the City. No other assessment payers should pay more to recover the difference resulting from the mitigation credits.

Issue 5: Ongoing Annual Maintenance of the Assessment Program

As part of the recommended Phase II tasks, GSG will identify, cost and make recommendations regarding the best method to provide the ongoing annual maintenance of the assessment program. Options for the annual maintenance include in-house City staff or outsourcing some or all of the maintenance services. The in-house option will include manpower needs and associated costs.

PROJECT BACKGROUND

INTRODUCTION

The City of Tampa (City) has entered into an agreement with Nabors, Giblin and Nickerson, P.A. (NG&N) and Government Services Group, Inc. (GSG) to provide specialized assistance to the City and its staff to conduct an analysis of the City of Tampa's proposed stormwater assessment program (Stormwater Assessment Program).

The City had initiated the process of developing and implementing a stormwater assessment program for Fiscal Year 2003-04 based on the assessment methodology currently used by Hillsborough County. The City intended to collect the proposed stormwater assessment on the ad valorem tax bill to be mailed in November 2003. A first reading of an ordinance creating a mechanism for a non-ad valorem assessment or other fees to partially fund the stormwater management system was conducted in March 2003. In late April 2003, the newly installed City administration determined that the City staff and elected officials needed to clarify its goals and directives regarding the proposed Stormwater Assessment Program prior to the proposed implementation in Fiscal Year 2003-04.

The results of this Phase I of the project will provide the City with an opportunity to provide clarity and direction to its Stormwater Assessment Program. General fund revenues are currently used to fund the operations and maintenance functions of stormwater management services. The Utility Tax Fund provides revenues for capital projects. While general fund revenues are commonly used to fund stormwater management services within other cities and counties within Florida, there has been an increasing trend within the State to fund essential services through alternative revenue sources, such as, special assessments as long as such essential services meet the case law criteria for valid special assessments.

OBJECTIVES

The Phase I project included the following objectives:

- Clarify City Objectives: Working with City leadership, GSG and NG&N assisted in identifying the immediate and long-term goals of the City in addressing its stormwater management program. This task was critical in setting priorities at a level that is required to meet immediate and long-term service and infrastructure needs.
- Evaluate Existing Data and Information to Determine Utilization: This evaluation allowed the City to determine the quality and quantity of information data already compiled and prevented any "reinventing the wheel" where it was not necessary.
- Identify Engineering Scope of Work: Based on the analysis in Phase I, any level of effort required by professional engineers was identified and articulated to the City.

- Identify Data Needs: (Impervious Area) Time was spent in analyzing the quality and quantity of the City's impervious surface database to determine its utilization and need for additional effort.
- Identify Billing and Collection Mechanisms: This analysis was conducted to provide the City with alternatives regarding methods of billing and collecting the stormwater utility fee. This accounted for both statutory deadlines and data conversion requirements depending on the options recommended and ultimately selected by the City.
- Proposed Phase II Scope of Work: Based on the information gathered in the Phase I program, a Phase II Scope of Work including tasks, professional hours and timeframe has been developed, based on a complete understanding of the direction the City wishes to go, the level of data currently available and the strategic outline allowing the City to meet both its short and long-term goals.

To accomplish these objectives, GSG and NG&N focused on the following essential tasks:

- Conducted extensive interviews with City staff regarding the goals and objectives of the proposed stormwater program including participation in meetings with citizens regarding program expectations;
- Reviewed and analyzed all existing budget, engineering and legal documents related to the existing and proposed stormwater management services. A list of source documents is provided as Appendix A;
- Evaluated the City's proposed apportionment methodology;
- Evaluated the City's existing databases – the ad valorem tax roll data base, utility billing system information and geographic information systems (GIS) files;
- Analyzed the utility billing system and the tax bill collection method to determine the appropriate billing and collection method;
- Identified strategic issues and made recommendations regarding solutions.

This Memorandum constitutes the Phase I deliverable, containing information in a summary format from which City elected officials and staff will be able to make informed decisions regarding the development of a stormwater assessment program within the constraints of readily available data and case law precedent in a manner conducive to its collection via the ad valorem tax bill for Fiscal Year 2003-04. Included in this Memorandum is the Phase II Scope of Services and associated fees to assist the City in implementing the proposed assessment program.

**OVERVIEW OF CITY'S
STORMWATER SYSTEM**

The City of Tampa stormwater system serves 103 square miles in the City and extends into Hillsborough County. Areas outside of the City include Curiosity Creek Basin, Duck Pond Basin, the area upstream of the New Tampa area and the area within the vicinity of Interstate 4 in the eastern portion of the City. In some instances, the City and Hillsborough County may share a portion of the costs associated with projects in these areas. The City's stormwater system includes 365 miles of stormwater mains, 180 miles of ditches, 104 retention ponds and 21,000 curb miles of annual street sweeping.

The City is divided into five major basins determined by the area's primary receiving water. These five basins are further divided into thirty-nine sub-areas. These sub-areas have been further divided because most have more than one outfall. Table 1 illustrates the major basins and their respective sub-areas.

**TABLE 1
STORMWATER BASINS AND SUB AREAS**

Hillsborough Bay Basin	01 – Ybor City 02 – Davis Islands 03 – Palma Ceia 04 – Upper Bayshore 05 – Lower Bayshore 06 – Ballast Point 07 – Interbay South 08 – Spanish Town Creek
McKay Bay Basin	09 – 29th Street Outfall 10 – 43 rd Street Outfall
Old Tampa Bay Basin	11 – Horizon Park 12 – Drew Park 13 – Lemon Street 14 – Cleveland Street 15 – Dundee River 16 – Westshore 17 – Gandy Boulevard 18 – Port Tampa
Upper Hillsborough River	19 – River Grove 20 – Temple Crest 21 – Takomah Trail 22 – Duck Pond

A stormwater study has been performed for portions of the sub areas highlighted above

Source: City of Tampa

TABLE 1 (cont.)

Lower Hillsborough River	23 – North Tampa 24 – Forest Hills 25 – Northwest Tampa 26 – Sulphur Springs 27 – Kirby Creek 28 – Oak Grove 29 – Wellswood 30 – St. Joseph's 31 – West Tampa 32 – Downtown 33 – Tampa Heights 34 – University of Tampa 35 – Sunshine Park 36 – Hillsborough Avenue 37 – River Bend 38 – Seminole Heights 39 – Seaboard Coastline
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A stormwater study has been performed for portions of the sub areas highlighted above

Source: City of Tampa

**OVERVIEW OF CITY'S
STORMWATER
DEPARTMENT**

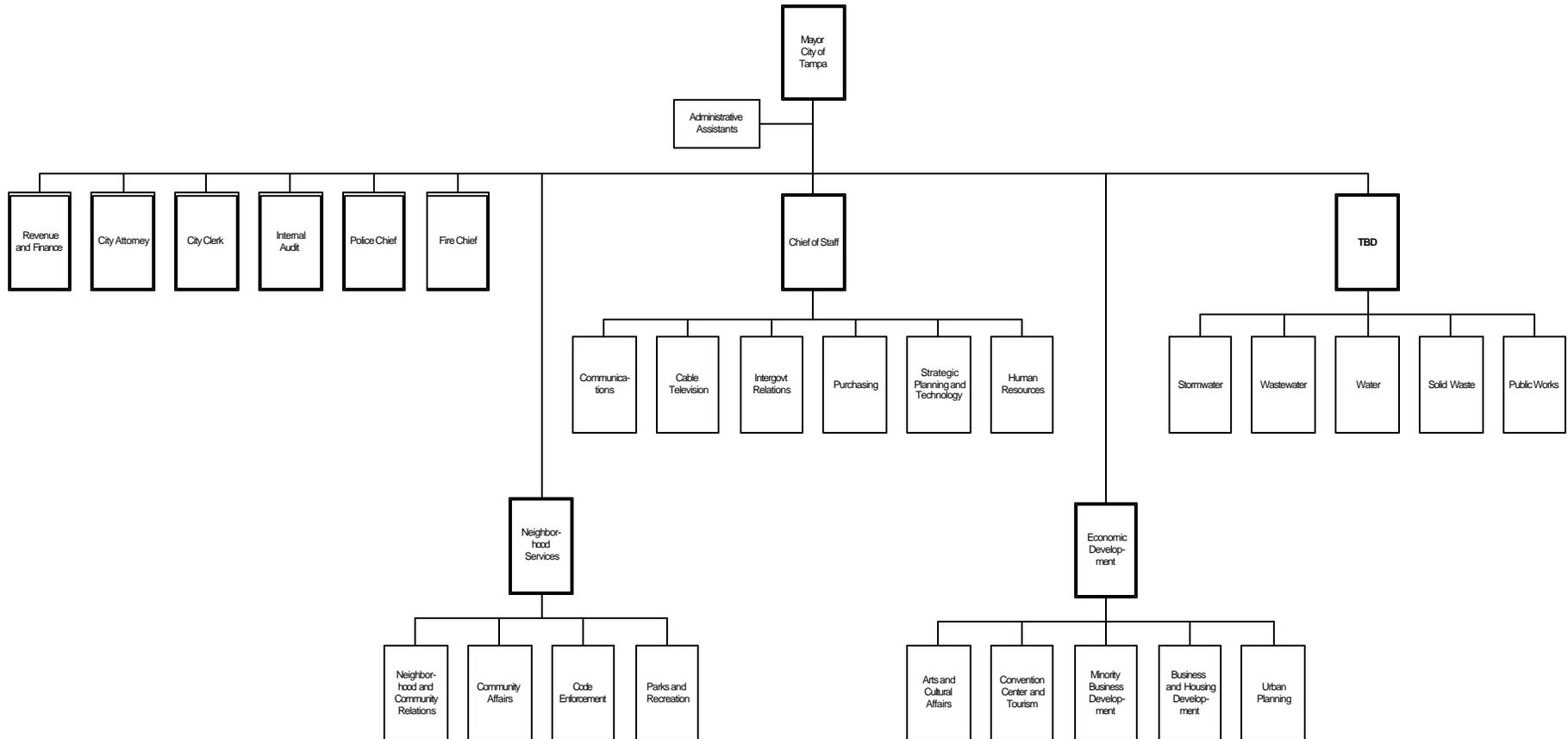
Until May 2003, various divisions within the Wastewater Department provided the City's stormwater management services. Stormwater personnel were responsible for the planning, design, construction, operations and maintenance of the City's stormwater system. The Wastewater

Department historically provided approximately \$500,000 annually in support services for the Stormwater Department; these support services consisted of in-house design, inspection and drafting for the Capital Improvement Program (approximately \$325,000) and administrative, planning and project management support (approximately \$175,000). The Stormwater Department also historically provided approximately \$200,000 annually in similar support for wastewater capital projects and other services. In addition, personnel located at Business and Housing Development provided permitting and inspection duties that support stormwater goals. For Fiscal Year 2002-03, there were 93 budgeted positions in the Stormwater Department within the following five areas:

- Accounting (2)
- Planning (5)
- Operations (71)
- Engineering (7)
- Construction Services (8)

Under the new administration, the Mayor has created a Stormwater Department. Figure 1 illustrates the newly created department's place within the City organization.

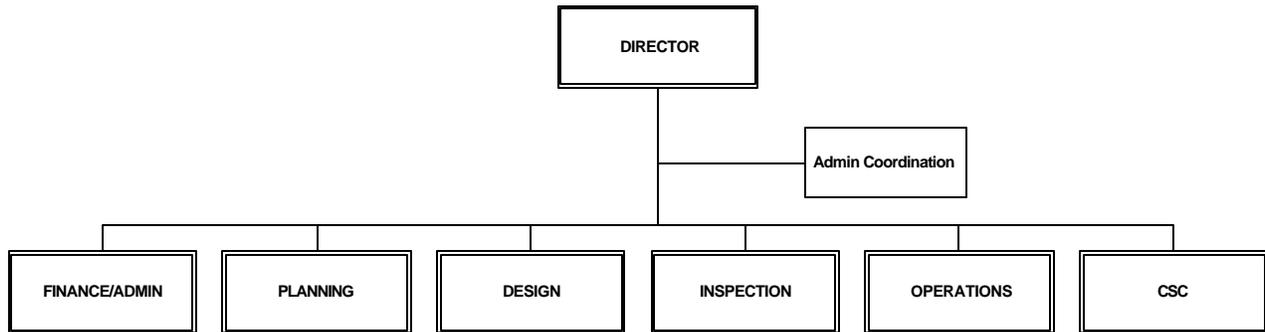
**FIGURE 1
CITY OF TAMPA ORGANIZATIONAL CHART**



Source: City of Tampa

Figure 2 illustrates the organizational chart for the Stormwater Department.

**FIGURE 2
STORMWATER DEPARTMENT
ORGANIZATIONAL CHART**



Source: City of Tampa

Historically, funding for the ongoing annual operations and maintenance services was provided by the general fund. Table 2 provides the actual and budgeted allocations for stormwater services for Fiscal Years 1999-2000 through 2002-03 and the proposed Fiscal Year 2003-04 budget.

**TABLE 2
STORMWATER BUDGETS
FISCAL YEARS 1999-2000 THROUGH 2002-03**

Resources	Actual FY 2000	Actual FY 2001	Budgeted FY 2002	Projected FY 2002	Adopted FY 2003	Proposed FY 2004
Personnel	\$ 3,719,742	\$3,906,574	\$ 4,212,006	\$ 4,176,325	\$4,381,421	\$ 4,758,887
Operating	3,432,601	3,670,972	2,693,772	2,667,240	1,981,304	2,073,084
Total Operating Budget	7,152,343	7,577,546	6,905,778	6,843,565	6,362,725	6,831,971
Capital	45,895	91,824	41,748	41,405	41,405	41,405
Total Budget	\$ 7,198,238	\$7,669,370	\$ 6,947,526	\$ 6,884,970	\$6,404,130	\$ 6,873,376

Source: City of Tampa FY 2002-03 Operating Budget

In addition to the annual operating budget, the following projects were included in the Fiscal Year 2002-03 budget and were funded by the Utility Tax Fund.

**TABLE 3
STORMWATER UTILITY TAX PROJECTS
FISCAL YEAR 2002-03**

Project	Cost
Stormwater Improvements	\$ 1,685,000
Hamilton Avenue Ditch Replacement	\$ 1,025,000
Rowlett Park Ditch Rehabilitation	\$ 350,000
Rome Avenue: Cypress Street to Laural Street Pipe Rehabilitation	\$ 295,000
Sediment Processing Pilot Projects	\$ 200,000
Ojus/Takomah Trail Retention Pond Reconstruction	\$ 170,000
109th and North Boulevard Tank Replacement	\$ 100,000
Total	\$ 3,825,000

Source: City of Tampa FY 2002-03 Operating Budget

Historically, the City's approach to achieving its stormwater management goals has been guided by a combination of regulatory and capital improvements initiatives. In 1988, the City Council adopted the Stormwater Management Ordinance, which was codified as Chapter 21 of the City Code, to administer earthwork and drainage systems. Among other items, the ordinance includes permit requirements and authorizes the establishment of a Technical Standards Manual to set the requirements necessary for the issuance of a stormwater permit.

The original Technical Standards Manual was adopted in 1988. Those portions regulating public improvements are still in use, though not formally adopted. The City adopted a new Technical Standards Manual for Private Development in 1996. Both manuals include the requirements for the development of a comprehensive site drainage plan, required calculations and necessary agency and environmental approvals to be obtained for public and private developments. Also addressed in the manuals are design standards, construction methodology and permit requirements for detention/retention ponds and other types of excavations.

In 1998, the City Council adopted the current Stormwater Management Element (Element) of the Tampa Comprehensive Plan to address stormwater quantity, water quality, system maintenance and finance concerns through the Comprehensive Plan process mandated by the Growth Management Act.

There is a classification system based on three levels of stormwater protection during a five-year storm event. This classification system includes:

Service Level A – This is the most advanced level of stormwater protection available and comprises the complete removal of stormwater from street surfaces during the design rainfall event.

Service Level B – Level B is the next level of protection and comprises the prevention of significant levels of yard flooding but includes some flooding of street and yard areas. The impacts on residents in Level B service areas are primarily nuisance flooding problems related to temporary impassability of streets. There is no flooding of structures.

Service Level C – The Level of Service C standard is the minimum level of stormwater protection that can be provided and comprises the prevention of flooding in structures or appurtenant components of residential, commercial or institutional structures. This level of service allows for temporary ponding in streets and yards, but precludes the flooding of structures.

The long-term goal and objective of the Stormwater Management Element is to provide a minimum of Level of Service C flood protection to the citizens of Tampa through the implementation of an intensive capital improvement program emphasizing infrastructure rehabilitation and maintenance, as well as the construction of new systems.

Currently, over 94 percent of the City is at Level C or better; the City's goal is that by 2015, approximately 98 percent of the City will be at a minimum of Level C. The Stormwater Management Element also recommends that the fully funded Capital Improvement Plan include the implementation of master basin plans, a rehabilitation and maintenance program and an on-going capital improvements projects program. The Element recommends the exploration of assessment districts, basin fees, tax increment financing and a stormwater utility to fund stormwater management services.

The City has developed a methodology to determine and prioritize stormwater drainage needs. Stormwater concerns are brought to the Stormwater Division's attention and are first investigated by personnel. Concerns that can be addressed by maintenance of existing facilities are referred to operations. Concerns that require structural improvements are further evaluated in-house by stormwater personnel and preliminary project solutions are developed. These solutions are evaluated based on the level of engineering and costs. Problems that can be resolved in an immediate timeframe and with minimum expenditures are placed and prioritized within the minor capital improvement program.

The projects that require large expenditures usually lead to master basin plans to determine the best solution. This process analyzes the drainage system for a large basin in detail and identifies the projects that will resolve the problems. The projects identified in the master basin plan are then evaluated and incorporated into the major capital improvement project list.

From these master plans, proposed projects are defined and included in the City's Capital Improvement Plan. Each of these capital projects is evaluated in relation to other projects

on the list to determine the ability of the project to alleviate the problems. The evaluation is based on issues such as sequencing difficulties of the improvements in the basin, funding sources and their timing, system failure, land acquisition constraints and improvements by outside agencies. Appendix B provides the current listing of prioritized capital projects.

The stormwater Capital Improvement Plan can be divided into two components: the capital program and the ongoing programs. The capital program addresses the implementation of the master basin plan improvements and site-specific improvements for localized problems that require a capital expenditure. The ongoing programs address those areas that have long-term stormwater needs such as stormwater projects that require limited funds but immediate action. The ongoing programs also contain the maintenance programs such as storm sewer rehabilitation, retention pond reconstruction and other projects that maintain the efficiency of the existing stormwater systems.

STORMWATER REGULATIONS

The National Pollution Discharge Elimination System (NPDES) permit may be the largest factor in the future of stormwater management services in the City. The intent of the NPDES permitting process is to reduce the amount of water pollution created by stormwater runoff. Every large or medium sized jurisdiction in the United States was responsible for preparing information that identifies the concentration of 12 different pollutants flowing from their stormwater outfalls during the wet and dry times of the year. Each jurisdiction must prepare a plan describing how they will lower the pollutant levels, how they will finance the reductions and provide a timetable for implementation.

City staff is working with the Florida DEP to address outstanding issues related to the Municipal Separate Storm Sewer System (MS4) Permit. The permit requires the City to implement a comprehensive stormwater management program that will include pollution prevention measures, treatment or removal techniques, stormwater monitoring, use of legal authority and other appropriate means to control the quality of the stormwater discharged from the MS4.

In addition to the NPDES requirements, the rules of the Southwest Florida Water Management District (SWFWMD) describe the environmental resource permit (ERP) requirements for construction, alteration or operation of surface water management systems, most of which require a permit from the SWFWMD.

CANAL DREDGING

A major issue related to stormwater management services is the canal sedimentation problems experienced in the following Davis Island and Westshore areas including:

- Lake Kipling/Dundee Canal
- Spring Lake Canal
- Neptune Canal

Residential canals were excavated from uplands or dredged from shallow wetlands and the excavated or dredged materials were deposited near the newly created canals to form home sites. These canal systems have been subject to a continual deposition of sediment material from both the upland area and the bay. The rate of sedimentation is influenced by the flushing characteristics of the canal and the sediment input. The ability of a canal to flush sediments depends on its length, width, depth and points of connection to other surface waters or sources of water flow. Sediment is inputted from sources such as upland runoff (via stormwater) and sediment materials from connecting surface waters. Maintenance dredging has been identified as the primary method to solve the sedimentation problem. Dredging would restore navigability and possibly enhance the flushing capacity.

In 2000, the City developed a residential canal-dredging manual, which provides guidance on the regulatory agency requirements and construction planning aspects associated with the dredging of residential canals within Tampa Bay. Specifically, the manual addresses permitting processes, dredging methods, spoil disposal alternatives and estimated unit construction costs for the maintenance dredging of canals and lagoons.

Recent studies by Boyle Engineering have attempted to identify and quantify the source of the sedimentation problems for each canal system and determine the project costs. Actual project costs are difficult to determine due to the project phasing, availability of and distance to an appropriate disposal site, dredge spoil quality and agency permit requirements.

Since it has been determined that a portion of the sediment input has been derived from the adjoining outfall structures to the canals, it may be possible to develop a stormwater assessment program that would provide revenues to address a portion of the costs of the dredging projects.

RECOMMENDATIONS

CLARIFYING CITY OBJECTIVES

The City has historically provided stormwater services on an as-needed basis due to the lack of a dedicated funding source for the services and the fragmented service delivery system (within various divisions of the Wastewater Department). The City has been using a complaint driven methodology to determine and prioritize the stormwater drainage needs. Master basin plan studies have been conducted independent of each other and prioritized based on several criteria. The City is currently faced with new regulations related to the MS4 permit and will be required to implement and fund a comprehensive stormwater management program. Several canal systems within the Tampa Bay area are experiencing severe sedimentation problems related in part to stormwater discharge.

The newly installed City administration has recognized the need to raise the status of the stormwater services provided by the City. In this regard, the Mayor has created a Stormwater Department and has expressed an interest in pursuing a dedicated funding source to fund a portion of the stormwater management costs.

Accordingly, GSG and NG&N recommend that the stormwater assessment program be initially developed to fund the citywide operations and maintenance costs associated with the services. The City should focus on a methodology that will allocate these costs to all benefited properties within the City. As the City develops better information regarding the delivery of services, the costs of services, the levels of service to be provided and which properties benefit from the proposed capital projects, the City can modify the stormwater assessment program to address the improved Stormwater Department's needs.

RECOMMENDED STORMWATER ASSESSMENT PROGRAM

Generally, the stormwater assessment methodology recommended by GSG and NG&N for implementation by the City allocates assessable costs on the basis of the impervious area of the properties. The amount of runoff generated by a parcel and sent to the stormwater system represents that parcel's proportionate share of the burden of creating and maintaining the stormwater system. The amount of runoff from a parcel is largely determined by the amount of impervious area (hard surfaces through which water does not easily pass) contained on a parcel -the more the impervious area, the more the runoff, the more the cost of treatment, and the more charged to the parcel.

The recommended assessment methodology includes the following components:

- The use of impervious area in the calculation of relative runoff;
- The development of an equivalent square footage of impervious area (hard surface through which water does not readily percolate) measurement associated with the median single-family residence in Tampa. This is a measure that serves as a common

index to compare runoff generated by different sized properties with different stormwater generation characteristics. It is the stormwater billing unit equivalent of a kilowatt-hour.

- The incorporation of the following rate classes: single family residential parcels, multi-family residential parcels, condominiums, and general parcels;
- Within the single family residential rate class, the incorporation of four rate tiers to be assigned to single family residential properties based on the average square footage of the dwelling units located on the property (i.e., small, medium, large and very large residential parcels);
- Within the multi-family residential rate class (for duplexes, tri-plexes and quadraplexes with two or less buildings), the incorporation of rate tiers based on the average square footage of the impervious area located on the property;
- For all other multi-family properties, treatment as a general parcel, with actual impervious area calculated for each parcel of property;
- For condominium parcels, the impervious area of the condominium complex will be divided by the equivalent residential unit value and then further divided by the total number of condominium parcels.
- For general parcels (all other parcels not classified above), the impervious area of the parcel will be divided by the equivalent residential unit value.
- The incorporation of mitigation credits for stormwater facilities that perform to original design standards and are maintained by entities other than the City. Mitigation credits apply to parcels that have provided on-site, man-made stormwater management facilities. Mitigation credits reflect the fact that given two identically situated parcels with identical improvements, the parcel with on-site private stormwater retention facilities will generate less volume of runoff, will generate runoff at a slower rate and/or less polluted runoff than the parcel without comparable facilities.

The stormwater fee reduction would be authorized for those properties that contain a permitted stormwater retention facility. Detention facilities would not be eligible for the credit. To be eligible for the credit, the facility must be constructed, owned, operated and maintained by an entity other than the City. The facility must also be on land owned by other parties than the City and upon which there are no drainage easements dedicated to the public for the general purposes of drainage retention, flow mitigation or stormwater pollution abatement.

The credit will be calculated upon defined standards and formula established by the City Council. It will be the responsibility of the applicant to apply for the mitigation credit and supply all information needed to substantiate the credit under the defined

standards, formula and procedures established by the City. It is recommended that the City charge a user fee for the application process so that the cost of administering the credit policy is borne by the benefited property owner.

DATA REQUIREMENTS

The recommended stormwater program will use impervious area as the measurement. Impervious area information was obtained from the Hillsborough County Property Appraiser, under a contract with the City, by digitizing aerial photographs.

There are approximately 120,000 parcels located within the City of Tampa, most of which will not require digitizing since they are single family and the assignment of their assessment will be conducted consulting existing records on the ad valorem tax roll database maintained by the Property Appraiser.

The ad valorem tax roll database consists of multiple files as follows:

- Value file
- Building file
- Land file
- Miscellaneous file

Each file contains information regarding the parcel, including discrete information regarding building uses and size, value of the land and improvements and information regarding land size. The miscellaneous file contains information regarding miscellaneous features such as driveways, fences, swimming pools.

The parcel identification number on the ad valorem tax roll provides unique information regarding the geographic location of a parcel, including section, township, range, block, lot and subdivision. The County Property Appraiser assigns a four-digit Department of Revenue (DOR) code that provides information regarding the land use of the parcel. Appendix C provides a listing of the DOR codes and their descriptions. Table 4 illustrates the total number of parcels by DOR code.

**TABLE 4
NUMBER OF PARCELS BY DOR CODE**

DOR Code	DOR Description	# Parcels
00	Vacant Residential	7331
01	Single Family Residential	82402
02	Mobile Home	27
03	Multi Family +10 Units	321
04	Condominium	7706
05	Cooperatives	827
06	Retirement Homes	43
07	Miscellaneous Residential	23
08	Multi Family 2-9 Units	3356
10	Vacant Commercial	1900
11	Store/Retail	725
12	Mixed Use Store/Office	446
13	Department Stores	23
14	Supermarkets	268
15	Regional Shopping Centers	11
16	Community Shopping Center	435
17	Office Bldg Non-Prof 1 Story	880
18	Office Bldg Non-Prof 2+ Story	416
19	Professional Services	295
20	Airport/Marina/Bus Terminals	98
21	Restaurants/Cafeterias	294
22	Drive-In Restaurant	124
23	Financial Institutions	61
25	Service Shops/Laundries	244
26	Service Stations	24
27	Auto Sales/Service/Rental	877
28	Mobile Home Parks/Parking Lots	602
30	Florist/Greenhouse	1
31	Theater Drive In/Open Stadiums	1
32	Theater/Auditorium (Enclosed)	3
33	Night Club/Bar/Lounge	135
34	Recreation Facility	4
35	Tourist Attraction	4
37	Race Track	2
38	Golf Course/Driving Range	4
39	Hotels/Motels	121

TABLE 4 (cont.)

DOR Code	DOR Description	# Parcels
40	Vacant Industrial	635
41	Light Manufacturing	193
42	Heavy Industrial	13
43	Lumber Yard/Sawmill	14
44	Packing Plant (Fruit/Meat)	46
45	Canneries/Distilleries	5
46	Food Processing/Bakeries	18
47	Mineral Production/Cement Plants	16
48	Warehouse/Industrial	1062
49	Open Storage	226
52	Cropland	3
59	Timberland	1
60	Improved Pasture Land	10
61	Semi-Improved Land	5
67	Miscellaneous Agriculture	1
69	Ornamentals	3
71	Churches	1124
72	Private Schools & Colleges	161
73	Private Owned Hospitals	24
74	Homes for the Aged	152
75	Orphanages	803
76	Mortuaries/Cemeteries	64
77	Clubs/Lodges	115
78	Volunteer Fire	3
79	Cultural Organizations	30
81	Military	38
83	Public County Schools	202
84	Public Colleges	5
85	Public Hospitals	1
86	County	472
87	State	1111
88	Federal	22
89	Municipal	2497
90	Leasehold Government Owned	220
91	Utilities, Gas/Electric/Telephone	95
94	Right-of-Way	55
95	Rivers & Lakes, Submerged	5
96	Waste Lands	84
97	County Owned Park	7
98	Centrally Assessed	111
99	Acreage Non Agricultural	51

In addition to the DOR code, the County Property Appraiser also assigns a building use code that provides information regarding the specific use of a building on a parcel. A listing of the Hillsborough County Property Appraiser's building use codes is provided as Appendix D.

For most improved parcels, each building record contains information regarding the actual square footage of the buildings, which includes the area on each floor of a multi-story building. However, the calculation of impervious area requires the use of the footprint of the building and not the actual square footage. The footprint of the building does not account for the multiple stories of the building, but only counts the base story in the calculation of the impervious area.

In addition to the ad valorem tax roll database, the County Property Appraiser has developed an excellent cadastral layer in the geographic information system (GIS) with both a parcel identification number and physical location. More importantly, the GIS system has allowed the City to contract with the County to use aerial photography to determine the impervious area of each parcel.

To develop the information for the recommended assessment methodology, at a minimum, the following data must be collected, validated and verified:

1. The amount of impervious area on each improved parcel in the City for all General Parcels.
2. A statistically valid sample for the single family and some multi-family residential properties should be measured to establish an average impervious area. This involves drawing samples of parcels by rate class and measuring the impervious area associated with the sample.
3. A list of all parcel numbers with on-site stormwater mitigation facilities that are privately maintained and an estimate of the year in which those facilities were put in place; and
4. A list of all parcels by parcel number which are inside the service benefit area and each improvement benefit area. This task should be easily accomplished through the use of the GIS files.

Prior to the initiation of this project, City staff had obtained a significant amount of impervious area information from the County Property Appraiser's office. During the course of this Phase I work effort, GSG identified additional parcels that required impervious area measurements.

A proportional stratified random sample was generated for all single family and multi-family properties. Using this method, the following steps were performed:

- 1) A simple random sample of parcels was selected from each group. The size of each sample is proposed in the table below.
- 2) The total impervious area of each selected parcel in each stratum was determined.
- 3) The total impervious area for each stratum was determined by computing the product of the stratum mean and the total parcels in the stratum.
- 4) The total impervious area for all strata was summed.

Based on this method, Table 5 illustrates the samples that will be or have been measured for each group:

**TABLE 5
NUMBER OF PARCELS FOR SAMPLE SIZE**

Strata	# Parcels	Average Square Feet	Square Foot Variance	Required Sample Size
Small Single Family	26,913	1,027.25	49,009.11	71
Medium Single Family	26,855	1,512.78	15,175.78	20
Large Single Family	26,879	2,360.25	336,086.85	92
Very Large Single Family	811	5,032.47	635,400.31	36
Triplex and Quadplex	566	2,222.57	815,156.12	175
Duplex	1,889	1,595.65	218,117.02	123

These samples will be or have been used to determine the impervious area associated with their respective parcels. This data will be used to develop the information for the single family and multi-family tiers.

To date, only 3,250 of the parcels may still require impervious area measurements, including the samples described in Table 5 and excluding approximately 8,500 parcels associated with about 250 condominium associations. It is anticipated that the County Property Appraiser's staff will be able to complete these impervious area measurements in time to meet the statutory deadlines to use the tax bill collection method for Fiscal Year 2003-04. However, in the event that the Property Appraiser's staff cannot meet these deadlines, a contingency plan would be for City staff to use temporary staff to conduct this field research by on-site visits, review of site plans or manual measurements from aerial photography.

BILLING AND COLLECTION METHOD

There are three methods for billing and collecting the stormwater charge; each method has its pros and cons. The methods are as follows:

- Utility bill (water, sewer, electricity)
- Separate bill (traditional method)
- Ad valorem tax bill (Uniform method)

One method of collecting stormwater charges is through the use of a utility bill. Typically, utility bills are issued monthly or quarterly and may cover a variety of services such as water, sewer or electricity. One of the legal issues associated with the collection of a stormwater charge on a utility bill is whether such a charge may be enforced through the termination of other traditional services to a customer who is reluctant to pay for stormwater charges. Under the Florida case law, a stormwater charge may be enforced through the termination of other utility services if the stormwater program is interlocked with the other utility program in either an essential, logical manner or in a financial manner. Another mechanism for assuring the collection of a stormwater charge on a utility bill for other services is to require that any payment for services be first applied to stormwater. This mechanism limits the ability of the payor to decide not to pay for the stormwater services. A major weakness in the utility bill collection method is that it cannot reach unimproved property. However, most stormwater assessment methodologies do not include unimproved properties. Finally, the ability to correlate the utility accounts to the ad valorem tax roll database used to develop the assessment methodology is usually time consuming and cost prohibitive since the utility account is sometimes billed to the tenant (user) and not the owner of the property. This is the major reason for not using the utility billing system to collect the stormwater charges.

The traditional method of collecting special assessments is similar to the procedure associated with mortgage liens. Upon the imposition of the stormwater assessment, a notice of lien is recorded in the amount equal to each property's share of the total stormwater assessment program costs. In the event of non-payment, the amount due is accelerated and the assessment lien is foreclosed in the same manner as a mortgage. The traditional collection method is typically not as efficient as the tax bill collection method because (1) it requires an extraordinary exercise of political will to foreclose on any residential property and (2) the foreclosure process is frequently resisted, resulting in protracted litigation prior to payment. In addition, when the assessment is for annual services, the foreclosure process must be repeated for each year the assessment is imposed and not paid. The use of the traditional method does not require adherence to the strict statutory deadlines and requirements associated with the tax bill collection method. Instead, requirements of the traditional collection method can be prescribed by ordinance.

The tax bill collection method of billing and collection is favored because the special assessments are collected in the same manner as ad valorem taxes. No specific

enforcement action is required by the governmental unit that imposes the assessment. This assures a high collection rate for charges on the ad valorem tax bill. However, the tax bill collection method is not recommended for collection of assessments from government property.

Further, the recommended assessment methodology is based on the impervious area located on each developed parcel. The methodology assigns rate classes based on the parcel's assignment of use by the County Property Appraiser. The vast majority of the impervious area data for the City has been compiled for each parcel using the ad valorem tax roll database, the GIS files and the aerials of the parcels. Therefore, the advantages of using the ad valorem tax bill collection method, which already correlates the impervious area information to the parcel identification number, far outweighs any of the other collection methods and is recommended as the billing and collection method for the City of Tampa.

ENGINEERING SCOPE OF WORK

Engineering services will be fundamental to the successful implementation of the stormwater utility program. The following summary provides the major components of the scope of work for outside engineers, but does not provide a detailed work plan.

Stormwater utility program assistance - Assist in the development of the stormwater rate study including such tasks as:

- Development of the apportionment methodology
- Analysis of the operations and maintenance levels of service to support a uniform charge citywide
- Development of a credits and adjustments policy to address existing facilities
- Assistance in acquiring deficient data such as the impervious area information

Development of a Comprehensive Stormwater Master Plan - The City of Tampa has developed and has been utilizing a process for recognizing stormwater needs and prioritizing those needs to be addressed in the stormwater program. This process has produced a list of projects based on criteria developed by City staff. It is recommended that the City engage engineers to develop a comprehensive stormwater master plan. However, in recognition of the work already completed for several basins, this Master Plan would incorporate the existing Basin Studies and continue the work on the remaining Basin Studies. The Master Plan would also include these components:

- Level of service standards
- Prioritization criteria
- Capital improvement plan
 - Major capital projects
 - Extraordinary maintenance
- Basin Studies
- Basin-Specific Water Quality Improvement Evaluations

The Master Plan should also address these known deficiencies in the system or areas of concern:

- Legal/engineering assessment of the issue of pipes under houses – liabilities and opportunities
- Review of permitting criteria
- Review and update of the Public and Private Standards Manual with recommendations
- New draft NPDES Permit – water quality basin assessments and monitoring needs
- Formulation of TMDL master plan
- Maintenance needs evaluations
- Survey of old stormwater systems and development of a retirement/replacement plan

Miscellaneous Engineering Services - Other miscellaneous services that should be provided by engineering consultants include:

- Updates to the inventories of the stormwater facilities with primary attention to private ponds (could be included in the Stormwater Master Plan)
- Assistance in the development of a GIS effort for the City that would include an integrated GIS approach for stormwater management services such as GIS layers of the existing stormwater facilities

Canal Dredging Projects - Although the canal dredging projects could be appropriately included within the Stormwater Master Plan, in recognition of the critical concerns related to the canals, it is recommended that the City undertake a program to address the canal dredging concerns. The City should engage engineers to assist in the development of a program to identify the canal concerns (on a canal basis, since not all of the concerns are similar), develop project costs to correct the canal problems and develop a methodology to properly apportion the costs of the projects between the benefited properties (including the City, County, State and Federal agencies, if applicable) and the property owners.

IMPLEMENTATION

IMPLEMENTATION PROCEDURES

To use the tax bill collection process, a local government must follow the strict procedures provided in section 197.3632, Florida Statutes (Uniform Method). A local government must initiate the process almost a year before it intends to begin using the Uniform Method to collect the assessments. The process begins with the passage of a resolution of intent prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The adoption of a resolution of intent does not obligate the local government to use the method or to impose a special assessment, but it is a prerequisite to using the Uniform Method.

The local government must publish notice of its intent to consider a resolution to use the Uniform Method weekly for four consecutive weeks prior to a public hearing on the matter. If the resolution is adopted, the governing board must send a copy of it to the property appraiser, the tax collector, and the Florida Department of Revenue by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. The City has complied with this requirement by adopting a resolution of intent and timely notifying the Hillsborough County Property Appraiser, the Hillsborough County Tax Collector and the Florida Department of Revenue.

Pursuant to the ordinance expected to be adopted in August 2003, an initial assessment resolution to be adopted by the City will be required. Such initial assessment resolution should, among other things, briefly describe the stormwater assessment program, the method of apportionment, adopt the preliminary assessment rates, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll. The amount (rate) established in the initial assessment resolution and provided on the first class notices cannot be increased without additional notice to the property owners. However, the preliminary rates can be decreased at the final public hearing. This process is similar to the millage adoption process for ad valorem taxes in that once the preliminary millage rate has been adopted, the City cannot increase the millage rate for that fiscal year without additional notice to the property owners.

Statutory requirements to use the tax bill collection method provide that a service assessment roll must be adopted at a public hearing between June 1 and September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments and ad valorem taxes. At least 20 days prior to the public hearing, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment.

The mailed notice can either be a separate notice or the City may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective stormwater

assessment amount. The use of TRIM is dependent upon the agreement of the property appraiser. However, the TRIM option is not available to the City this year due to time constraints. In future years, if the City expects to employ the use of the TRIM notice, it is imperative to begin coordinating with the property appraiser early in the calendar year if it expects to use the TRIM notice.

The advantages to using the TRIM notice is that the property owner receives a combined notice of the full amount proposed to be collected on the ad valorem tax bill in November. It is also less costly to include the assessment on the TRIM notice instead of a separate mailing.

The disadvantages to using the TRIM notice is that there are certain items of information that are required by the Florida Statutes to be included in any notice to the property owner. The format and size of the TRIM notice may preclude the ability to include all of these items on the TRIM notice and the City would not be in compliance with the Florida Statutes requirements. The other major disadvantage of the TRIM notice is the timing issue. Property Appraisers typically do not mail the TRIM notices until the third week in August. This mailing window prevents the City from meeting the 20-day statutory notice requirement. Finally, the use of the TRIM notice requires coordination with the Property Appraiser's office and transfer of the assessment information to be included on the TRIM notice, which may require significant computer programming changes.

To minimize any confusion to the property owners and ensure the successful implementation of the assessment program, the first class notice package should include the following components:

- A public information brochure to be inserted in the first class notice package, which provides a user-friendly explanation of the program and its benefits and provides answers to the "most frequently asked questions."
- A correction postcard that can be used by the property owner to notify the City of corrections to the information included on the first class notice such as the property owner name and address, the classification of the property or the amount of impervious area.

Additional recommendations that would assist in the successful implementation of the assessment program include:

- A phone bank staffed by City staff and/or temporary staff, who have been trained regarding the proposed assessment program and types of questions or issues that might be raised by the property owners. A series of phone numbers to provide ample access to the phone bank would also be helpful in minimizing property owner frustration (i.e., busy signals on the phone lines).

- The incorporation of follow-up forms for senior City staff to use to provide additional assistance or information to property owners with more complicated requests or problems.
- A log of all telephone requests so that City staff can prepare a summary of the types of questions or issues that have been raised by the property owners and provide it to the City Council.

If there are errors on the first class notices, these errors will be researched by the City staff and will be corrected administratively (pursuant to the procedures outlined in the ordinance). Administrative corrections can still be made to the assessment roll until the date when the assessment roll must be readied to be certified to the Hillsborough County Tax Collector.

At the scheduled public hearing that was advertised in the first class notice, the City will adopt a final assessment resolution, which will articulate the assessment rates, approve the assessment roll with any existing and proposed corrections, and direct and authorize the method of collection.

Once the final assessment resolution is adopted, the roll must be certified to the Hillsborough County Tax Collector no later than September 15 and is merged with the ad valorem tax roll. Any minor modifications, corrections or errors related to the assessment roll must be made in accordance with the procedures applicable to the correction of errors on the tax roll, upon administrative written direction from the City to the Hillsborough County Tax Collector. These procedures require an "error and insolvency" form to be prepared by the City and signed by the Mayor, Stormwater Director or their designee and forward to the Tax Collector. The Tax Collector will then make the necessary changes to the assessment amounts and send corrected tax bills.

Collection of the special assessments and ad valorem taxes begins in November. Failure to pay the assessments and taxes result in the issuance of a tax certificate and may result in the sale of a tax deed.

CRITICAL EVENTS SCHEDULE

Table 6 provides a general overview of the tasks/events related to the remaining critical events schedule.

**TABLE 6
CRITICAL EVENTS SCHEDULE**

EVENT	DATE
Development of Preliminary Assessment Roll	July - August, 2003
First Reading of the Ordinance	July 24, 2003
City advertises Ordinance	July 25, 2003
Public Hearing to adopt Ordinance authorizing imposition of non-valorem assessments (Second Reading)	August 7, 2003
City Council adopts Initial Assessment Resolution	August 7, 2003
GSG Prints and stuffs First Class Notices and Public Information Brochures	August 8-20, 2003
Publish Notice of Public Hearing to adopt Final Assessment Resolution	August 21, 2003
GSG Mails First Class Notices/Brochures to affected property owners	August 21, 2003
Phone Bank Open	August 22 - September 11, 2003
Errors and Corrections Researched and Assessment Roll Corrected	August 22 - September 11, 2003
Public Hearing to adopt Final Assessment Resolution	September 11, 2003
Test tape of Non-Ad Valorem Assessment Roll to Hillsborough County Tax Collector	By September 12, 2003
City certifies Non-Ad Valorem Assessment Roll to Hillsborough County Tax Collector	By September 15, 2003
E&I forms prepared for additional corrections	After September 15, 2003
Ad Valorem Tax Bills (including Stormwater Assessments) Mailed	Approximately November 1, 2003

**PHASE II SCOPE
OF SERVICES**

Based on the information gathered in the Phase I analysis, the following provides a scope of services for Phase II of the project, which is to develop and implement a stormwater assessment program using the tax bill collection method.

Task 1: Identify Full Costs (Revenue Requirements) of the Stormwater Program for Fiscal Year 2003-04

Evaluate the full cost of the proposed stormwater services using the City's most current financial information. This full cost analysis will include (i) the costs of maintaining and operating the City's stormwater system based on the identified service requirement scenarios, (ii) indirect and/or administrative costs and (iii) billing and collection costs associated with the tax bill collection method.

Task 2: Provide a Detailed Scope of Services for Engineering Services to be Provided to Assist in the Implementation of the Stormwater Program for Fiscal Year 2003-04

Provide the City with a detailed scope of services to be used to acquire the necessary engineering services to assist the City in the implementation of the stormwater assessment program for Fiscal Year 2003-04.

Task 3: Develop a Method of Apportioning the Costs

Using the current ad valorem tax roll, the stormwater services data, and the identified benefit areas, develop a method of apportioning the costs. The methodology will also include a credit and adjustment policy to meet specific stormwater characteristics of the City. Review and revise the assessment methodology for legal sufficiency and compatibility with the tax bill method of collection.

Task 4: Determine Actual Base Billing Units

Calculate the billing units for the stormwater rate calculations and identify the number of such units in the City.

Task 5: Generate Preliminary Billing Data

Develop a billing database from the Hillsborough County Property Appraiser's records and other data that the City may provide and that is available in a timely manner, in electronic form.

Task 6: Develop Pro Forma Rates

Calculate pro forma rates or proforma revenue generation, based on data collected through the execution of Task 5. Pro forma rates will be determined by dividing the number of billing units in the City into the various program budget scenarios developed in Task 1 based on the apportionment methodology in Task 3.

Task 7: Draft/Revise the Stormwater Assessment Ordinance

Draft a stormwater assessment ordinance, which provides the City with the flexibility to impose and collect stormwater assessments using the tax bill collection method.

Task 8: Draft Initial Assessment Resolution

Draft an initial assessment resolution that conforms to the stormwater assessment ordinance to impose the stormwater assessment to implement the City's policy decisions and proposed methodology.

Task 9: Draft Final Assessment Resolution

Draft a final assessment resolution that conforms to the stormwater assessment ordinance to impose the stormwater assessment and adopt final assessment rates.

Task 10: Assist with Rate Adoption Process

Advise and assist with the legal requirements for the adoption of the final assessment rate resolution in conformance with section 197.3632, Florida Statutes, including: (a) the development of the first class notices, (b) publication of the public hearing, (c) development of a public information sheet, and (d) attendance at the public hearing.

Task 11: Prepare Certified Assessment Roll for the Hillsborough County Tax Collector

Make all corrections to the assessment roll resulting from postcards, telephone calls or other inquiries. Prepare the certified final assessment roll. Coordinate with Tax Collector's Office to ensure that the stormwater assessment roll is certified in conformance with section 197.3632, Florida Statutes.

Task 12: Provide Scope of Services and Fees for Ongoing Annual Maintenance or Identify and Cost In-House Resource Needs

Upon implementation of the assessment program, GSG will prepare a scope of services and fee for ongoing annual assessment services and additional customer service options available to the City that will address in-house resource needs or outsourcing of the assessment maintenance services. This will address:

- Ongoing and annual update of the assessment roll
- Data requirements
- Report requirements
- Accessibility and interface
- Public information program

**PHASE II
HOURS AND FEES
MATRIX**

Table 7 is provided to document the hours and fees associated with the proposed Phase II work effort for both GSG and NG&N. The matrix does not include the hours and fees for any contemplated engineering services associated with the implementation of the stormwater assessment program.

**TABLE 7
HOURS AND FEES MATRIX**

Tasks	Total Hours	Total Fees
<i>Task 1 - Identify Full Costs</i>		
GSG	32	\$ 4,800
NG&N	4	\$ 700
Task Total	36	\$ 5,500
<i>Task 2 - Engineering Scope of Services</i>		
GSG	8	\$ 1,200
NG&N	-	\$ -
Task Total	8	\$ 1,200
<i>Task 3 - Develop Apportionment Method</i>		
GSG	40	\$ 6,000
NG&N	16	\$ 2,800
Task Total	56	\$ 8,800
<i>Task 4 - Determine Billing Units</i>		
GSG	40	\$ 6,000
NG&N	4	\$ 700
Task Total	44	\$ 6,700
<i>Task 5 - Generate Preliminary Billing Data</i>		
GSG	40	\$ 6,000
NG&N	4	\$ 700
Task Total	44	\$ 6,700

TABLE 7 (cont.)

Tasks	Total Hours	Total Fees
Task 6 - Develop Proforma Rates		
GSG	40	\$ 6,000
NG&N	4	\$ 700
Task Total	44	\$ 6,700
Task 7 - Draft Ordinance		
GSG	8	\$ 1,200
NG&N	40	\$ 7,000
Task Total	48	\$ 8,200
Task 8 - Draft Initial Assessment Resolution		
GSG	8	\$ 1,200
NG&N	32	\$ 5,600
Task Total	40	\$ 6,800
Task 9 - Draft Final Assessment Resolution		
GSG	4	\$ 600
NG&N	24	\$ 4,200
Task Total	28	\$ 4,800
Task 10 - Assist with Rate Adoption		
GSG	32	\$ 4,800
NG&N	8	\$ 1,400
Task Total	40	\$ 6,200
Task 11 - Prepare and Certify Assessment Roll		
GSG	32	\$ 4,800
NG&N	-	\$ -
Task Total	32	\$ 4,800
Task 12 - Provide Scope for Annual Maintenance		
GSG	16	\$ 2,400
NG&N	-	\$ -
Task Total	16	\$ 2,400

TABLE 7 (cont.)

Tasks	Total Hours	Total Fees
GSG	300	\$ 45,000
NG&N	136	\$ 23,800
GSG/NG&N FEES FOR STORMWATER ASSESSMENT PROGRAM	436	\$ 68,800
Plus travel and related expenses		\$ 10,320
TOTAL LUMP SUM FEE FOR STORMWATER ASSESSMENT PROGRAM		\$ 79,120

Special Note:

The lump sum fee does not include the costs of producing and mailing the statutorily required first class notices for Fiscal Year 2003-04. These costs depend on the number of assessable parcels of property within the City. However, mailing and production costs are \$1.25 per parcel, with the amount due and payable at the time of the adoption of the initial assessment resolution.

APPENDIX A
LIST OF SOURCE DOCUMENTS

APPENDIX A
LIST OF SOURCE DOCUMENTS

1. City of Tampa FAACS Assets by Location Report (5/14/03)
2. Full Cost Allocation Plan for the City of Tampa, Florida (by Maximus)
3. Stormwater Management In House Support Summary (9/30/02)
4. Capital Costs Reimbursement and Overhead Stormwater (11/19/02)
5. City of Tampa Salary Projection Report (4/11/03)
6. City of Tampa Recommended Capital Improvement Budget FY2003
7. City of Tampa Recommended Annual Budget FY2003
8. Draft Stormwater Utility Ordinance (Tampa)
9. Tampa Comprehensive Plan: Stormwater Management (Adopted by Tampa City Council 1/29/98)
10. City of Tampa Code: Chapter 21 Stormwater
11. Stormwater Flooding Relief Projects (5/03)
12. State of Florida Municipal Separate Storm Sewer System Permit (draft)
13. City of Tampa Stormwater Technical Standards Manual for Private Development
14. City of Tampa Stormwater Technical Standards Manual for Public Development
15. Residential Canal Dredging Manual (prepared by GEE & Jenson E-A-P, Inc. 5/00)
16. Lake Kipling/Dundee Canal Maintenance Dredging Sediment Volume/Source Report (Boyle Engineering, 8/02)
17. Spring Lake Canal Maintenance Dredging Sediment Volume/Source Report (Boyle Engineering, 8/02)
18. Neptune Canal Maintenance Dredging Sediment Volume/Source Report (Boyle Engineering, 8/02)

APPENDIX B

STORMWATER FLOODING RELIEF PROJECTS

**APPENDIX B
STORMWATER FLOODING RELIEF PROJECTS**

PRIORITY	PROJECT NAME	ATLAS PAGE (FILE NO.)	BENEFIT INDEX (BI)	COST ESTIMATE (COST)	ADJUSTED COST (AC)	PRIORITIZATION INDEX BI/AC x 100
1	BAYSHORE & CARDY	I-12 (2)	165	\$40,000	781.620	21.110
2	GENESEE ST E / 3915	F-15 (1)	111	\$30,000	601.620	18.450
3	FOREST HILLS DR N 11513	B-11 (3)	160	\$45,000	871.620	18.357
4	CLIFTON ST W 2117	E-11 (1)	125	\$35,000	691.620	18.074
5	MOODY AVE S / STROUD AVE W	J-11 (1)	135	\$40,000	781.620	17.272
6	N 17TH ST & ANNONA AVE	B-13 (8)	132	\$45,000	871.620	15.144
7	HIGHLAND AVE N 7209	D-12 (1)	88	\$30,000	601.620	14.627
8	47TH AND FRIERSON	F-15 (2)	152	\$55,000	1051.620	14.454
9	RIO VISTA AVE W 1711	E-11 (2)	123	\$45,000	871.620	14.112
10	HOLLAND ST E 1417	B-13 (3)	88	\$35,000	691.620	12.724
11	COURT DR	N-10 (5)	151	\$84,000	1573.620	9.596
12	LANTANA AVE N 10502	B-13 (6)	106	\$60,000	1141.620	9.285
13	MACDILL AVE S 6807	N-10 (6)	72	\$40,000	781.620	9.212
14	LEMON ST W 3904	I-09 (1)	88	\$50,000	961.620	9.151
15	OREGON AVE N 11012	B-11 (2)	129	\$75,000	1411.620	9.138
16	ROLAND STREET	I-09 (3)	127	\$75,000	1411.620	8.997
17	WALL ST S 6824	N-08 (2)	97	\$60,000	1141.620	8.497
18	HAMILTON AVE E 914	D-13 (2)	115	\$75,000	1411.620	8.147
19	TEMPLE HEIGHTS RD E 4822	C-15 (1)	105	\$75,000	1411.620	7.438
20	HIMES AVE S 6418	N-10 (3)	98	\$70,000	1321.620	7.415
21	TAMPA BAY BLVD / GOMEZ AVE	G-10 (1)	91	\$65,000	1231.620	7.389
22	NORFOLK ST W 1808	D-11 (4)	88	\$65,000	1231.620	7.145
23	50TH / ACLINE (UPS)	H-16 (1)	155	\$119,550	2213.520	7.002
24	COLUMBUS DR W 2946 (KINGS MANOR)	H-10 (1)	153	\$120,000	2221.620	6.887
25	4223 RIVER HILLS DR (VAN DYKE)	D-15 (1)	150	\$124,000	2293.620	6.540
26	TECO R/W	BB-17/CC-17	180	\$150,000	2761.620	6.518
27	INTERBAY AVE 6203	N-10 (2)	80	\$65,000	1231.620	6.496
28	BIRD ST W 2135	D-11 (1)	103	\$85,000	1591.620	6.471
29	SUNSET BLVD W / WESTSHORE BLVD S	K-08 (3)	88	\$75,000	1411.620	6.234
30	HOLLAND ST E 1013	B-13 (2)	109	\$95,000	1771.620	6.153
31	FERN ST W 3006	E-14 (2)	94	\$85,000	1591.620	5.906
32	WOODLYNNE AVE N 507	I-10 (2)	94	\$85,000	1591.620	5.906

PRIORITY	PROJECT NAME	ATLAS PAGE (FILE NO.)	BENEFIT INDEX (BI)	COST ESTIMATE (COST)	ADJUSTED COST (AC)	PRIORITIZATION INDEX BI/AC x 100
33	NEBRASKA: EMMA NORTH OF MLK	F-12,13 (17)	180	\$170,000	3121.620	5.766
34	TAMPANIA AVE (WEST TAMPA ELEMENTARY SCHOOL)	H-10 (2)	216	\$205,287	3756.786	5.750
35	CHURCH AVE S 6325	N-09 (1)	62	\$60,000	1141.620	5.431
36	COMANCHE AVE W 2905,2907	E-10 (1)	106	\$120,000	2221.620	4.771
37	23RD ST N 6115	E-14 (1)	88	\$100,000	1861.620	4.727
38	ALTHEA AVE E 305	B-12 (1)	88	\$100,000	1861.620	4.727
39	DIANA ST E / JULIE AVE	E-13 (1)	109	\$125,000	2311.620	4.715
40	ARMENIA AVE N / MARQUETTE AVE W	D-10 (1)	147	\$180,000	3301.620	4.452
41	7TH AVE E 3604	H-14 (1)	121	\$150,000	2761.620	4.381
42	BALLAST POINT BLVD W / WESTSHORE BLVD S	M-08 (1)	95	\$120,000	2221.620	4.276
43	10TH ST N / BIRD ST E	D-13 (1)	115	\$150,000	2761.620	4.164
44	HAMILTON AVE W / HOWARD	D-11 (3)	117	\$157,500	2896.620	4.039
45	CREST AVE W / HABANA AVE N	F-10 (1)	153	\$225,000	4111.620	3.721
46	NORTH B W 2906 / GOMEZ	I-10 (3)	84	\$125,000	2311.620	3.634
47	MARY AVE N 9313	C-13 (1)	111	\$175,000	3211.620	3.456
48	6TH ST S 5802	M-10 (5)	93	\$150,000	2761.620	3.368
49	CASTLE CT S / NEBRASKA AVE	C-12 (1)	107	\$175,000	3211.620	3.332
50	EL PORTAL DR N / SITKA AVE W	D-11 (2)	135	\$225,000	4111.620	3.283
51	FOREST HILLS DR / NEWPORT CIR	B-11 (1)	102	\$177,500	3256.620	3.132
52	CONNECHUSETT RD N 10414	B-15 (1)	137	\$250,000	4561.620	3.003
53	HYALEAH RD N 8708	C-15 (2)	123	\$225,000	4111.620	2.992
54	HYACINTH AVE N 10016	B-13 (4)	102	\$195,000	3571.620	2.856
55	OAKWOOD AVE E / 20TH ST	I-13 (1)	127	\$250,000	4561.620	2.784
56	KRENTAL AVE	I-09 (4)	152	\$305,000	5551.620	2.738
57	INTERBAY BLVD / INTERBAY AVE	N-10 (1)	86	\$176,000	3229.620	2.663
58	NAPOLEON AVE W 3311	N-10 (4)	80	\$170,000	3121.620	2.563
59	CHILKOOT / MYRTLE	B-16 (1)	115	\$265,080	4833.060	2.379
60	ANNETTE AVE N / 109TH AVE	B-12 (2)	139	\$360,000	6541.620	2.125
61	60TH ST N / 10TH AVE E (60TH ST DITCH)	H-16 (1)	190	\$500,000	9061.620	2.097
62	JASMINE AVE N / LINEBAUGH AVE E	B-13 (5)	102	\$275,000	5011.620	2.035
63	FLORIDA AVE & BROAD ST	D-12 (13)	205	\$562,000	10177.620	2.014
64	LANCASTER / FAUL / SHERRILL	N-08 (1)	90	\$250,000	4561.620	1.973
65	GIDDENS AVE / 30TH ST N	F-14 (1)	115	\$350,000	6361.620	1.808

PRIORITY	PROJECT NAME	ATLAS PAGE (FILE NO.)	BENEFIT INDEX (BI)	COST ESTIMATE (COST)	ADJUSTED COST (AC)	PRIORITIZATION INDEX BI/AC x 100
66	WESTSHORE / LONGFELLOW / DUNDEE	K-08 (1)	108	\$340,000	6181.620	1.747
67	PAXTON & 6TH AVE	M-10 (2)	131	\$415,000	7531.620	1.739
68	SANDERS DR N 2703	N-10 (7)	195	\$665,000	12031.620	1.621
69	ARMENIA AVE & KIRBY ST	D-10,11 (29)	176	\$600,000	10861.620	1.620
70	POINSETTIA AVE E 1202	B-13 (7)	103	\$350,000	6361.620	1.619
71	PEARL AVE W 4518	M-08 (2)	72	\$247,000	4507.620	1.597
72	EUCLID AVE & MANHATTAN AVE	K-09,L-09 (8)	202	\$700,000	12661.620	1.595
73	PEARL / DALE MABRY / GRADY	M-09 (1)	132	\$550,000	9961.620	1.325
74	SEVILLA CIR / LEONA ST W	K-08 (2)	103	\$435,000	7891.620	1.305
75	WESTSHORE AVE FROM CYPRESS TO I-275 (BYPASS)	I-08 (10)	211	\$1,000,000	18061.620	1.168
76	HIMES AVE S / PALMIRA TO SAN LUIS	K-10 (1)	161	\$1,160,000	20941.620	0.769
77	111TH AVE E / 26TH ST N (DUCK POND)	B-14 (1)	206	\$1,500,000	27061.620	0.761
78	HILLSBOROUGH & 30TH. ST.	E-14,F-14 (24)	165	\$1,500,000	27061.620	0.610
79	FLORIDA AVE (from Palm Ave. to M.L.K.)	G-12,H-12 (27)	209	\$2,500,000	45061.620	0.464
80	CENTRO YBOR	H-13 (1)	230	\$2,800,000	50461.620	0.456
81	ASHLEY DR N / AZALEA	B-12 (3)	97	\$1,230,000	22201.620	0.437
82	109TH EAST OF NORTH BLVD. (CURIOSITY PROJECT)	B-12 (23)	224	\$3,000,000	54061.620	0.414
83	22ND ST IN PALMETTO BEACH	I-13,14 (12)	168	\$3,000,000	54061.620	0.311
84	KENNEDY & FIRESTONE BLDG, RAMP	I-12 (1)	172	\$3,500,000	63061.620	0.273
85	HENDERSON BLVD & S DALE MABRY HWY	J-09 (1)	245	\$7,500,000	135061.620	0.181
86	CLARK AVE S 117 (CLEVELAND ST. UPGRADE)	I-09 (2)	98	\$3,000,000	54061.620	0.181
87	IOWA AVE W / 6TH ST S	M-10 (3)	135	\$5,375,000	96811.620	0.139
88	DREW PARK	F-08 (1)	212	\$9,000,000	162061.620	0.131
89	HABANA AVE S / AZEELE ST W	I-10 (1)	120	\$5,500,000	99061.620	0.121
90	ELLIOTT / INGRAHAM / MORTON	O-08 (1)	141	\$6,500,000	117061.620	0.120
91	1ST ST S / INTERBAY / GANDY	M-10 (1)	164	\$7,915,000	142531.620	0.115
92	KENNEDY & ROME (SPANISH TOWN CREEK)	I-11 (19)	179	\$10,200,000	183661.620	0.097
	I-4: EAST OF 50TH. ST.	G-16 (21)				
	CLEVELAND ST. & LOIS AVE.	I-09 (11)				
	S. DALE MABRY HWY. & NEPTUNE AVE.	J-09,10 (15)				
	MANHATTAN AVE. S. OF HENDERSON	K-08,09;L08,09 (16)				
TOTAL COST ESTIMATE				\$89,702,917		

APPENDIX C
HILLSBOROUGH COUNTY DOR CODES

**APPENDIX C
HILLSBOROUGH COUNTY DOR CODES**

DOR Code	Description
00	VACANT RESIDENTIAL
01	SINGLE FAMILY IMPROVED
02	MOBILE HOME
03	MULTI FAMILY 10 OR MORE UNITS
04	CONDOMINIUM
05	COOPERATIVES
06	RETIREMENT HOMES
07	MISCELLANEOUS RESIDENTIAL
08	MULTI FAMILY LESS THAN 10 UNITS
09	UNDEFINED
10	VACANT COMMERCIAL
11	STORES 1 STORY
12	MIXED USE STORE/OFFICE/SFR
13	DEPARTMENT STORES
14	SUPERMARKETS
15	REGIONAL SHOPPING CTRS
16	COMMUNITY SHOPPING CTR
17	OFFICE 1 STORY
18	OFFICE MULTI-STORY
19	PROFESSIONAL SERVICES
20	AIRPORTS
21	RESTAURANTS
22	DRIVE-IN RESTAURANT
23	FINANCIAL INSTITUTIONS
24	INSURANCE COMPANIES
25	REPAIRS SVC
26	SERVICE STATIONS
27	AUTO SALES/SERVICE/RENTAL
28	PARKING LOTS
29	WHOLESALE OUTLETS
30	FLORIST/GREENHOUSE
31	DRIVE-IN THEATERS, STADIUMS
32	THEATER/AUDITORIUM (ENCL)
33	NIGHTCLUBS
34	BOWLING ALLEY, SKATING RINK
35	TOURIST ATTRACTION
36	CAMPS/CAMPGROUNDS
37	RACE TRACK; HORSE/DOG/AUTO

DOR Code	Description
38	GOLF COURSE, DRIVING RANGE
39	HOTELS/MOTELS
40	VACANT INDUSTRIAL
41	LT MFG/SM MACH SHOP/PRINT
42	HEAVY IND
43	LUMBER YARD
44	PACK PLANT
45	CANNERIES
46	FOOD PROCESSING
47	MINERAL PROCESSING
48	WAREHOUSING
49	OPEN STORAGE
50	IMPROVED AGRICULTURAL
51	CROPLAND
52	CROPLAND
53	CROPLANDS
54	TIMBERLAND
55	TIMBERLAND
56	TIMBERLAND
57	TIMBERLAND
58	TIMBERLAND
59	TIMBERLAND
60	GRAZING LAND
61	PASTURES NATIVE
62	PASTURES SEMI-IMPROVED
63	GRAZING LAND
64	PASTURES HORSES
65	PASTURES SWINE-SHEEP-GOATS
66	ORCHARD GROVES, CITRUS
67	POULTRY, BEES, TROPICAL FISH
68	DAIRIES
69	ORNAMENTALS, NURSERIES
70	VACANT INSTITUTIONAL
71	CHURCHES
72	PRIVATE SCHOOLS & COLLEGE
73	PRIVATE HOSPITALS
74	HOMES FOR THE AGED
75	ORPHANAGES
76	MORTUARIES/CEMETERIES
77	CLUBS, LODGES, UNION HALLS
78	SANITARIUMS

DOR Code	Description
79	CULTURAL ORGANIZATIONS
80	UNDEFINED
81	MILITARY
82	FOREST/PARKS/RECREATIONAL
83	PUBLIC COUNTY SCHOOLS
84	COLLEGES
85	HOSPITALS
86	COUNTY
87	STATE
88	FEDERAL
89	MUNICIPAL NOT PARKS
90	LEASEHOLD INTERESTS
91	UTILITIES
92	MINING LANDS
93	SUBSURFACE RIGHTS
94	RIGHT-OF-WAY, STREETS, ROADS, DITCHES, ETC
95	RIVERS & LAKES, SUBMERGED
96	SEWAGE DISP, BORROW PITS
97	OUTDOOR REC OR PARK
98	CENTRALLY ASSESSED
99	ACREAGE NON AGRICULTURAL

APPENDIX D

HILLSBOROUGH COUNTY BUILDING IMPROVEMENT CODES

**APPENDIX D
HILLSBOROUGH COUNTY BUILDING IMPROVEMENT CODES**

Code	Description
00	NOT CALCULATING
01	SINGLE FAMILY
02	SFR MFG HOUSING
06	RENTAL UNIT
08	MOBILE HOME
09	EXCEPTIONAL RES
10	SPECIAL SFR
17	DORMITORY
22	M-FAM <4 STORY
23	M-FAM >3 STORY
24	M-FAM TOWN HSE
25	M-FAM ROW HOUSE
27	DUPLEX
28	TRIPLEX/QUADPLX
35	STORE RETAIL
36	STORE DISCOUNT
37	STORE DEPT
38	SH CTR NBRHD
39	SH CTR COMMITY
40	SH CTR REGIONAL
41	SH CTR SUPREGNL
42	SUPERMARKET
43	SUPMKT NBRHD/CV
44	HOTEL (LIMITED SERVICE)
45	HOTEL (FULL SERVICE)
46	MOTEL <4 STORY
47	MOTEL >3 STORY
48	BROADCASTING FACILITY
49	OFFICE <3 STORY
50	OFFICE >2 STORY
51	OFFICE CONDO
52	MEDICAL OFFICE
53	HOSPITAL
54	NURS/CONV HOME
56	RESTAURANT
57	REST FAST FOOD
58	BOWLING ALLEY
59	ARENA
60	AUDITORIUM
61	THEATER
62	BANK
63	BRANCH BANK
64	SERV STATION

Code	Description
65	GARAGE
66	VEH SLS/REPAIR
67	SERVICE SHOP
68	MORTUARY
69	CLUBHOUSE
70	COLD STRG/PCKG
71	TRANSPOR TERMNL
72	DAY CARE CENTER
73	FITNESS CENTER
77	EXCEP OFFICE
78	EXCEP STORE
79	EXCEP COMMERC
80	MFG LIGHT
81	MFG HEAVY
82	WRHSE DISTRIB
83	WRHSE MINI
84	WRHSE - STORAGE
85	AIRCRAFT HANGAR
86	BARNS
87	PREFAB MTL BLD
88	FLEX WAREHOUSE
89	EXCEP INDUST
90	SCHOOL
91	CHURCH
92	EDU/RELIG MISC
93	GOVMENTAL BLDG
94	PARKING GARAGE