



**April 1, 2021**

**TO: Members of City Council  
Kim Taylor, CPA, City Council Auditor**

**FROM: John P. Pappas, P.E. *John P. Pappas*  
Director of Public Works**

**CC: Brian Hughes, Chief Administrative Officer  
Leeann Krieg, Director of Intergovernmental Affairs  
Robert Campbell, Public Works Billing and Operations Manager**

**SUBJECT: 2021 Stormwater Fee Adjustments, Exemptions and Credits Fiscal Year Report**

Pursuant to Sec. 754.109(e), the following is a summary of the stormwater fee adjustments, exemptions and credits applied by fiscal year since the start of stormwater fee billing in May 2008. The fees are charged by calendar year, so each fiscal year's total represents parts of two billing years.

The actions are defined as follows:

- Adjustments:** Corrections to a property's base billing characteristics, such as residential category, number of dwellings charged one or both fees, and/or amount of total impervious area.
- Exemptions:** Relief from payment of the stormwater fee; described as "user fee reductions" in Sec. 754.109(a). Eligibility requirements: property owners classified by the Internal Revenue Service as a 501(c)(3) organization; or, property owners whose household income is equal to or below 150% of the Federal Poverty Level, as determined by the U.S. Department of Health and Human Services. The city is required to reimburse the Utility for these exemptions under Sec. 754.110.
- Credits:** Discounts offered by the Jacksonville Stormwater Utility to property owners who provide privately-funded stormwater-related facilities and/or services that benefit the city's stormwater management efforts.

This report includes the value of early payment discounts that have been applied to the stormwater fee, as reported by the Tax Collector's Office. The early payment discounts are applicable to non-ad valorem assessments pursuant to Fla. Stat. §197.3632(8)(a).

Values are from the most recent completed month-end tax roll reports, dated March 16, 2021:

- 2010: \$891,159.63
- 2011: \$912,815.34
- 2012: \$924,667.68
- 2013: \$939,494.91
- 2014: \$946,569.70
- 2015: \$ 963,154.69
- 2016: \$ 987,908.81
- 2017: \$ 1,003,237.01
- 2018: \$ 1,019,885.06
- 2019: \$ 1,055,342.17
- 2020: \$1,107,627.13

**2021 Stormwater Fee Adjustments, Exemptions and Credits Fiscal Year Report**  
**Summary of Reductions by Application Type**  
**April 1, 2021 (There Was no Submission of 2020 Due to COVID-19)**

<b>FY 2008</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>50</b>	<b>50</b>	<b>-\$4,914.30</b>
Form 1: Adjustment - Residential	41	41	-\$1,550.70
Form 2: Adjustment - Non-residential	9	9	-\$3,363.60
<b>EXEMPTIONS</b>	<b>223</b>	<b>1,449</b>	<b>-\$388,548.00</b>
Form 4: 501(c)(3) Exemption*	223	1,449	-\$388,548.00
<b>CREDITS*</b>	<b>3</b>	<b>3</b>	<b>-\$2,127.42</b>
Form 5: Pond Credit	3	3	-\$2,127.42
<b>FY 2008 TOTALS</b>	<b>276</b>	<b>1,501</b>	<b>-\$395,589.72</b>

<b>FY 2009</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>7,323</b>	<b>7,227</b>	<b>-\$658,863.51</b>
Form 1: Adjustment - Residential	4,759	4,746	-\$114,700.71
Form 2: Adjustment - Non-residential	2,564	2,482	-\$544,162.80
<b>EXEMPTIONS</b>	<b>2,970</b>	<b>3,967</b>	<b>-\$1,588,836.18</b>
Form 3: Low Income Exemption	2,290	1,884	-\$82,872.48
Form 4: 501(c)(3) Exemption*	680	2,084	-\$1,505,963.70
<b>CREDITS*</b>	<b>1,674</b>	<b>86,383</b>	<b>-\$3,735,759.26</b>
Form 5: Pond Credit	1,571	86,260	-\$3,625,635.99
Form 6: Drainage Study Credit	8	22	-\$38,643.68
Form 8: Programs & Services Credit	27	514	-\$11,959.21
Form 9: NPDES	30	107	-\$31,801.82
Form 10: Education Credit	15	21	-\$4,530.16
Form 11: OBMP	23	122	-\$23,188.40
<b>FY 2009 TOTALS</b>	<b>11,967</b>	<b>94,355</b>	<b>-\$5,983,458.95</b>

<b>FY 2010</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>744</b>	<b>1,133</b>	<b>-\$204,620.10</b>
Form 1: Adjustment - Residential	541	933	-\$29,884.20
Form 2: Adjustment - Non-residential	203	201	-\$174,735.90
<b>EXEMPTIONS</b>	<b>3,756</b>	<b>4,321</b>	<b>-\$1,636,305.68</b>
Form 3: Low Income Exemption	3,054	2,144	-\$162,911.48
Form 4: 501(c)(3) Exemption*	702	2,177	-\$1,473,394.20
<b>CREDITS*</b>	<b>2,330</b>	<b>87,407</b>	<b>-\$3,352,793.72</b>
Form 5: Pond Credit	2,194	87,275	-\$3,167,091.57
Form 6: Drainage Study Credit	33	89	-\$136,039.20
Form 8: Programs & Services Credit	32	511	-\$15,677.56
Form 9: NPDES	22	45	-\$6,186.37
Form 10: Education Credit	22	64	-\$15,156.84
Form 11: OBMP	27	120	-\$12,642.18
<b>FY 2010 TOTALS</b>	<b>6,830</b>	<b>92,163</b>	<b>-\$5,193,719.50</b>

\*501(c)(3) Exemptions and Credits carry forward without re-application.

**2021 Stormwater Fee Adjustments, Exemptions and Credits Fiscal Year Report**  
**Summary of Reductions by Application Type**  
**April 1, 2021 (There Was no Submission of 2020 Due to COVID-19)**

<b>FY 2011</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>254</b>	<b>689</b>	<b>-\$78,582.00</b>
Form 1: Adjustment - Residential	201	636	-\$54,109.20
Form 2: Adjustment - Non-residential	53	54	-\$24,472.80
<b>EXEMPTIONS</b>	<b>2,393</b>	<b>3,708</b>	<b>-\$1,550,582.82</b>
Form 3: Low Income Exemption	1,481	1,480	-\$78,527.82
Form 4: 501(c)(3) Exemption*	912	2,228	-\$1,472,055.00
<b>CREDITS*</b>	<b>2,382</b>	<b>88,344</b>	<b>-\$3,037,019.21</b>
Form 5: Pond Credit	2,243	88,211	-\$2,895,401.57
Form 6: Drainage Study Credit	35	88	-\$106,842.51
Form 8: Programs & Services Credit	32	511	-\$11,518.35
Form 9: NPDES	23	46	-\$6,396.17
Form 10: Education Credit	22	62	-\$9,105.85
Form 11: OBMP	27	118	-\$7,754.76
<b>FY 2011 TOTALS</b>	<b>5,029</b>	<b>92,379</b>	<b>-\$4,666,184.03</b>

<b>FY 2012</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>84</b>	<b>321</b>	<b>-\$13,249.80</b>
Form 1: Adjustment - Residential	78	315	-\$11,082.00
Form 2: Adjustment - Non-residential	6	6	-\$2,167.80
<b>EXEMPTIONS</b>	<b>2,475</b>	<b>3,595</b>	<b>-\$1,522,346.04</b>
Form 3: Low Income Exemption	1,559	1,495	-\$80,642.04
Form 4: 501(c)(3) Exemption*	916	2,100	-\$1,441,704.00
<b>CREDITS*</b>	<b>2,410</b>	<b>89,469</b>	<b>-\$3,071,348.06</b>
Form 5: Pond Credit	2,275	89,338	-\$2,929,958.15
Form 6: Drainage Study Credit	36	88	-\$108,041.02
Form 8: Programs & Services Credit	31	510	-\$11,032.42
Form 9: NPDES	21	43	-\$5,943.06
Form 10: Education Credit	21	59	-\$8,861.62
Form 11: OBMP	26	117	-\$7,511.80
<b>FY 2012 TOTALS</b>	<b>4,969</b>	<b>93,040</b>	<b>-\$4,606,943.90</b>

<b>FY 2013</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>36</b>	<b>76</b>	<b>-\$22,782.60</b>
Form 1: Adjustment - Residential	30	69	-\$5,764.20
Form 2: Adjustment - Non-residential	6	7	-\$17,018.40
<b>EXEMPTIONS</b>	<b>1,162</b>	<b>2,337</b>	<b>-\$1,521,633.36</b>
Form 3: Low Income Exemption	215	213	-\$11,136.96
Form 4: 501(c)(3) Exemption*	947	2,124	-\$1,510,496.40
<b>CREDITS*</b>	<b>2,409</b>	<b>89,777</b>	<b>-\$3,069,932.94</b>
Form 5: Pond Credit	2,276	89,648	-\$2,928,811.73
Form 6: Drainage Study Credit	36	87	-\$108,041.02
Form 8: Programs & Services Credit	30	509	-\$10,981.39
Form 9: NPDES	21	42	-\$5,744.57
Form 10: Education Credit	20	58	-\$8,842.45
Form 11: OBMP	26	117	-\$7,511.80
<b>FY 2013 TOTALS</b>	<b>3,607</b>	<b>92,171</b>	<b>-\$4,614,348.90</b>

**2021 Stormwater Fee Adjustments, Exemptions and Credits Fiscal Year Report**  
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**April 1, 2021 (There Was no Submission of 2020 Due to COVID-19)**

<b>FY 2014</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>51</b>	<b>74</b>	<b>-\$8,607.60</b>
Form 1: Adjustment - Residential	41	64	-\$4,035.60
Form 2: Adjustment - Non-residential	10	10	-\$4,572.00
<b>EXEMPTIONS</b>	<b>2,457</b>	<b>3,775</b>	<b>-\$1,653,864.18</b>
Form 3: Low Income Exemption	1,518	1,128	-\$77,830.68
Form 4: 501(c)(3) Exemption*	939	2,647	-\$1,576,033.50
<b>CREDITS*</b>	<b>2,402</b>	<b>91,079</b>	<b>-\$3,032,392.31</b>
Form 5: Pond Credit	2,276	90,964	-\$2,897,206.43
Form 6: Drainage Study Credit	35	86	-\$107,751.27
Form 8: Programs & Services Credit	29	508	-\$10,876.00
Form 9: NPDES	21	42	-\$5,744.57
Form 10: Education Credit	17	44	-\$6,041.36
Form 11: OBMP	24	112	-\$4,772.68
<b>FY 2014 TOTALS</b>	<b>4,910</b>	<b>94,838</b>	<b>-\$4,694,864.09</b>

<b>FY 2015</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>45</b>	<b>220</b>	<b>-\$35,557.20</b>
Form 1: Adjustment - Residential	30	206	-\$22,818.00
Form 2: Adjustment - Non-residential	15	14	-\$12,739.20
<b>EXEMPTIONS</b>	<b>1,822</b>	<b>3,099</b>	<b>-\$1,546,938.36</b>
Form 3: Low Income Exemption	858	794	-\$43,875.66
Form 4: 501(c)(3) Exemption*	964	2,305	-\$1,503,062.70
<b>CREDITS*</b>	<b>2,408</b>	<b>91,573</b>	<b>-\$3,038,981.48</b>
Form 5: Pond Credit	2,285	91,465	-\$2,904,751.26
Form 6: Drainage Study Credit	35	86	-\$107,989.75
Form 8: Programs & Services Credit	28	504	-\$10,872.67
Form 9: NPDES	21	41	-\$5,744.54
Form 10: Education Credit	16	36	-\$4,851.05
Form 11: OBMP	23	110	-\$4,772.21
<b>FY 2015 TOTALS</b>	<b>4,275</b>	<b>94,714</b>	<b>-\$4,621,477.04</b>

<b>FY 2016</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>68</b>	<b>280</b>	<b>-\$25,407.00</b>
Form 1: Adjustment - Residential	36	249	-\$24,237.00
Form 2: Adjustment - Non-residential	32	31	-\$1,170.00
<b>EXEMPTIONS</b>	<b>1,943</b>	<b>3,097</b>	<b>-\$1,562,785.86</b>
Form 3: Low Income Exemption	992	880	-\$50,631.66
Form 4: 501(c)(3) Exemption*	951	2,217	-\$1,512,154.20
<b>CREDITS*</b>	<b>2,403</b>	<b>92,024</b>	<b>-\$3,032,839.54</b>
Form 5: Pond Credit	2,280	91,918	-\$2,898,597.96
Form 6: Drainage Study Credit	35	86	-\$108,001.19
Form 8: Programs & Services Credit	28	504	-\$10,872.67
Form 9: NPDES	21	41	-\$5,744.54
Form 10: Education Credit	16	34	-\$4,850.96
Form 11: OBMP	23	110	-\$4,772.21
<b>FY 2016 TOTALS</b>	<b>4,414</b>	<b>95,342</b>	<b>-\$4,621,032.40</b>

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**April 1, 2021 (There Was no Submission of 2020 Due to COVID-19)**

<b>FY 2017</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>43</b>	<b>113</b>	<b>-\$10,337.40</b>
Form 1: Adjustment - Residential	36	102	-\$2,438.40
Form 2: Adjustment - Non-residential	7	11	-\$7,899.00
<b>EXEMPTIONS</b>	<b>1,826</b>	<b>2,990</b>	<b>-\$1,552,259.70</b>
Form 3: Low Income Exemption	832	769	-\$42,865.50
Form 4: 501(c)(3) Exemption*	994	2,221	-\$1,509,394.20
<b>CREDITS*</b>	<b>2,395</b>	<b>92,293</b>	<b>-\$3,018,089.31</b>
Form 5: Pond Credit	2,274	92,187	-\$2,884,534.92
Form 6: Drainage Study Credit	35	86	-\$108,001.19
Form 8: Programs & Services Credit	26	502	-\$10,159.15
Form 9: NPDES	21	41	-\$5,770.87
Form 10: Education Credit	16	34	-\$4,850.96
Form 11: OBMP	23	110	-\$4,772.21
<b>FY 2017 TOTALS</b>	<b>4,264</b>	<b>95,328</b>	<b>-\$4,580,686.41</b>

<b>FY 2018</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>74</b>	<b>93</b>	<b>-\$32,202.00</b>
Form 1: Adjustment - Residential	46	48	-\$2,333.40
Form 2: Adjustment - Non-residential	28	45	-\$29,868.60
<b>EXEMPTIONS</b>	<b>1,736</b>	<b>2,886</b>	<b>-\$1,566,419.10</b>
Form 3: Low Income Exemption	753	700	-\$38,957.70
Form 4: 501(c)(3) Exemption*	983	2,186	-\$1,527,461.40
<b>CREDITS*</b>	<b>2,403</b>	<b>92,856</b>	<b>-\$3,045,892.92</b>
Form 5: Pond Credit	2,285	92,750	-\$2,913,626.34
Form 6: Drainage Study Credit	34	84	-\$107,339.74
Form 8: Programs & Services Credit	25	501	-\$9,736.13
Form 9: NPDES	20	40	-\$5,559.36
Form 10: Education Credit	16	34	-\$4,855.06
Form 11: OBMP	23	110	-\$4,776.30
<b>FY 2018 TOTALS</b>	<b>4,213</b>	<b>95,809</b>	<b>-\$4,644,514.02</b>

<b>FY 2019</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>13</b>	<b>29</b>	<b>-\$1,315.80</b>
Form 1: Adjustment - Residential	11	27	-\$756.60
Form 2: Adjustment - Non-residential	2	2	-\$559.20
<b>EXEMPTIONS</b>	<b>1,672</b>	<b>2,847</b>	<b>-\$1,647,405.54</b>
Form 3: Low Income Exemption	695	649	-\$35,751.54
Form 4: 501(c)(3) Exemption*	977	2,198	-\$1,611,654.00
<b>CREDITS*</b>	<b>2,408</b>	<b>93,049</b>	<b>-\$3,021,498.30</b>
Form 5: Pond Credit	2,293	92,947	-\$2,903,150.34
Form 6: Drainage Study Credit	31	69	-\$93,442.71
Form 8: Programs & Services Credit	25	500	-\$9,920.91
Form 9: NPDES	20	39	-\$5,497.51
Form 10: Education Credit	16	31	-\$4,765.21
Form 11: OBMP	23	109	-\$4,721.62
<b>FY 2019 TOTALS</b>	<b>4,093</b>	<b>95,898</b>	<b>-\$4,670,219.64</b>

\*501(c)(3) Exemptions and Credits carry forward without re-application.

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**Summary of Reductions by Application Type**  
**April 1, 2021 (There Was no Submission of 2020 Due to COVID-19)**

<b>FY 2020</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>6</b>	<b>6</b>	<b>-\$1.20</b>
Form 1: Adjustment - Residential	6	6	-\$1.20
Form 2: Adjustment - Non-residential			
<b>EXEMPTIONS</b>	<b>1,527</b>	<b>2,682</b>	<b>-\$1,603,495.80</b>
Form 3: Low Income Exemption	557	539	-\$28,097.40
Form 4: 501(c)(3) Exemption*	970	2,143	-\$1,575,398.40
<b>CREDITS*</b>	<b>2,408</b>	<b>93,152</b>	<b>-\$3,047,966.62</b>
Form 5: Pond Credit	2,293	93,054	-\$2,928,051.76
Form 6: Drainage Study Credit	32	68	-\$94,507.22
Form 8: Programs & Services Credit	24	499	-\$9,899.29
Form 9: NPDES	20	38	-\$5,973.53
Form 10: Education Credit	16	29	-\$4,758.52
Form 11: OBMP	23	109	-\$4,776.30
<b>FY 2020 TOTALS</b>	<b>3,684</b>	<b>95,513</b>	<b>-\$4,637,094.66</b>

<b>FY 2021 Y-T-D</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>8</b>	<b>8</b>	<b>-\$74.40</b>
Form 1: Adjustment - Residential	8	8	-\$74.40
Form 2: Adjustment - Non-residential			
<b>EXEMPTIONS</b>	<b>1,186</b>	<b>2,322</b>	<b>-\$1,597,691.40</b>
Form 3: Low Income Exemption	223	216	-\$11,460.60
Form 4: 501(c)(3) Exemption*	963	2,106	-\$1,586,230.80
<b>CREDITS*</b>	<b>2,413</b>	<b>93,173</b>	<b>-\$3,065,834.91</b>
Form 5: Pond Credit	2,298	93,075	-\$2,945,920.32
Form 6: Drainage Study Credit	32	68	-\$94,507.23
Form 8: Programs & Services Credit	24	499	-\$9,899.09
Form 9: NPDES	20	38	-\$5,973.53
Form 10: Education Credit	16	29	-\$4,758.53
Form 11: OBMP	23	109	-\$4,776.22
<b>FY 2021 Y-T-D</b>	<b>3,607</b>	<b>95,498</b>	<b>-\$4,663,600.71</b>

<b>ALL YEARS TOTALS</b>			
<b>APPLICATION TYPE</b>	<b># Apps</b>	<b># Parcels</b>	<b>Reduction Amount</b>
<b>ADJUSTMENTS</b>	<b>8,799</b>	<b>9,986</b>	<b>-\$1,096,514.91</b>
Form 1: Adjustment - Residential	5,864	7,143	-\$273,785.61
Form 2: Adjustment - Non-residential	2,935	2,854	-\$822,729.30
<b>EXEMPTIONS</b>	<b>16,386</b>	<b>8,049</b>	<b>-\$20,939,112.02</b>
Form 3: Low Income Exemption	15,027	3,683	-\$745,561.52
Form 4: 501(c)(3) Exemption*	1,359	4,379	-\$20,193,550.50
<b>CREDITS*</b>	<b>2,671</b>	<b>98,540</b>	<b>-\$40,572,476.00</b>
Form 5: Pond Credit	2,511	98,367	-\$38,824,865.77
Form 6: Drainage Study Credit	41	101	-\$1,319,147.71
Form 8: Programs & Services Credit	35	526	-\$143,404.84
Form 9: NPDES	32	109	-\$102,080.43
Form 10: Education Credit	22	64	-\$86,228.57
Form 11: OBMP	30	180	-\$96,748.67
<b>ALL YEARS TOTALS</b>	<b>27,856</b>	<b>111,744</b>	<b>-\$62,608,102.93</b>

The information presented is as accurate as possible based on current reporting capabilities. Year-over-year variances in number of applications, parcels and/or values may be attributed to several factors, such as parcels being deleted from the assessment rolls, bill year activity crossing fiscal years, adjustments in base charges for credited/exempt parcels and/or loss of 501(c)(3) exemption due to parcel ownership change or owner's loss of 501(c)(3) status.