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CITY OF TAMPA, FLORIDA

INITIAL STORMWATER RESOLUTION

CENTRAL AND LOWER BASIN IMPROVEMENT AREA

ADOPTED JULY 14, 2016

E2016-8CH21

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RESOLUTION NO. 2016- 567

A RESOLUTION OF THE CITY OF TAMPA, FLORIDA RELATING TO THE CITY'S STORMWATER UTILITY AND STORMWATER CAPITAL IMPROVEMENT PLAN; ESTIMATING THE PROJECT COST OF THE STORMWATER IMPROVEMENTS IN THE CENTRAL AND LOWER BASIN IMPROVEMENT AREA; DETERMINING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITED BY THE STORMWATER IMPROVEMENTS; ESTABLISHING THE METHOD OF ASSESSING THE PROJECT COST OF THE STORMWATER IMPROVEMENTS AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; AUTHORIZING THE DIRECTOR TO PREPARE A TENTATIVE STORMWATER ROLL FOR THE STORMWATER IMPROVEMENT ASSESSMENTS BASED UPON THE METHODOLOGY SET FORTH HEREIN; PROVIDING FOR A HARDSHIP PROGRAM AND AN APPEAL PROCESS; ESTABLISHING A PUBLIC HEARING FOR THE PROPOSED STORMWATER IMPROVEMENT ASSESSMENTS AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA THAT:

ARTICLE I DEFINITIONS

SECTION 1.01. DEFINITIONS. This Resolution constitutes the Initial Stormwater Resolution as defined in Section 21-4 of the City Code (as defined below). Unless otherwise defined below, capitalized terms used in this Resolution shall have the meaning ascribed to them in City Code. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

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

"Capital Cost" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Central and Lower Basin Improvement Area" means the geographical area described in APPENDIX A attached hereto which constitutes a "Stormwater Improvement Area" within the meaning of Section 21-4 of the City Code.

"City Code" means the City of Tampa Code of Ordinances.

"Collection Cost" means the estimated internal and external cost to be incurred by the City during any Fiscal Year in connection with the collection of Stormwater Improvement Assessments including, but not limited to, fees and expenses of the Tax Collector and Property Appraiser related to using the Uniform Assessment Collection Act.

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

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

"Condominium Common Area Parcel" means a Tax Parcel including one or more "common elements" of a Condominium (as defined in Section 718.103, Florida Statutes), the taxable value of which has been attributed to either a Condominium Residential Unit Parcel or a Condominium Non-Residential Unit Parcel by the Property Appraiser.

"Condominium Non-Residential Unit Parcel" means a Tax Parcel of Developed Property constituting a Condominium "unit" (as defined in Section 718.103, Florida Statutes) to which the Property Appraiser has assigned a DOR Code of 1199, 1799, 1999 and 4899, as may be amended from time to time.

"Condominium Residential Unit Parcel" means a Tax Parcel of Developed Property constituting a Condominium "unit" (as defined in Section 718.103, Florida Statutes) to which the Property Appraiser has assigned a DOR Code of 0400, 0403, 0404, 0500 and 0508, as may be amended from time to time.

"Council" means the City Council of the City of Tampa, Florida.

"Developed Property" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Director" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"DOR Code" means those Florida Department of Revenue codes classifying land use as established in Rule 12D-8.008, Florida Administrative Code, as applied by the Property Appraiser, and as may be amended from time to time.

"Dwelling Units" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"ESU" means "equivalent stormwater unit" (also referred to as an "ESFIA" or equivalent square footage of impervious surface) the standard unit used to express the Stormwater burden expected to be generated by each parcel of property.

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

"Final Stormwater Resolution" means the resolution described in Section 21-128 of the City Code, which shall confirm, modify or repeal this Resolution and which shall be the final proceeding for the imposition of Stormwater Improvement Assessments within the Central and Lower Basin Improvement Area.

"Fiscal Year" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"General Parcels" means a Tax Parcel of Developed Property that is not a Single Family Parcel, a Condominium Residential Unit Parcel, a Condominium Non-Residential Unit Parcel, a Condominium Common Area Parcel, or a Multi-Family Parcel.

"Government Property" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Hardship Program" means the program for payment of Stormwater Improvement Assessments upon application and in instances where the property owner demonstrates a financial hardship, as set forth in resolution(s) adopted by the City as may be amended and supplemented from time to time.

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

"Impervious Area" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Interim Obligations" means a series of bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligations of the City issued or incurred to finance any portion of the Project Cost of the Stormwater Improvements issued or incurred with the intent to provide interim funding

for the Project Cost of the Stormwater Improvements prior to the issuance of Permanent Obligations.

"Large Multi-Family Parcels" means a Multi-Family Parcel with a Building Footprint greater than 3,001 (inclusive) square feet.

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

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

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

"Mitigation Credit" means generally a Mitigation Credit as defined in Section 21-4 of the City Code, and specifically a credit applied to a Stormwater Improvement Assessment for a Developed Property in consideration of the on-site management of the Stormwater burden as a consequence of the location of a Mitigation Facility or in consideration of discharge to a non-City stormwater system or for the conveyance and/or treatment of City Stormwater, defined for any Tax Parcel of Developed Property as a number between 0.0 and 1.0 representing a reduction in the Stormwater burden expected to be generated by such Tax Parcel attributable to privately maintained Mitigation Facilities and other factors affecting the quantity or quality of Stormwater runoff. The Mitigation Credit for each Tax Parcel shall be determined in accordance with Section 3.02 hereof.

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

"Mitigation Credit Policy" means the current City of Tampa Stormwater Utility Mitigation Credit Policy attached hereto as APPENDIX D, as may be amended and supplemented from time to time.

"Mitigation Facility" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Mixed-Use Condominium Parcels" means a Tax Parcel that contains both Condominium Residential Unit Parcels and Condominium Non-Residential Unit Parcels.

"Multi-Family Parcel" means a Tax Parcel of Developed Property to which the Property Appraiser has assigned a DOR Code of 0800, 0801 and 0802, as may be amended from time to time, and which contains no more than two buildings with no more than four (4) Dwelling Units per building.

"Net ESU" means the standard unit used to express the Stormwater burden expected to be generated by each parcel of property, after taking into consideration any approved Mitigation Credits.

"Obligations" means generally Obligations as defined in Section 21-4 of the City Code, including Interim Obligations and Permanent Obligations.

"Permanent Obligations" means generally Permanent Obligations as defined in Section 21-4 of the City Code, including a series of bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligations of the City issued or incurred to finance any portion of the Project Cost

of the Stormwater Improvements or to repay Interim Obligations, issued or incurred with the intent to provide permanent funding.

"Project Cost" means generally the Project Costs as defined in Section 21-4 of the City Code, including but not limited to (1) the Capital Cost of the Stormwater Improvements, (2) the Transaction Cost associated with the Obligations to finance and refinance the Stormwater Improvement, (3) interest accruing on such Obligations for such period of time as the City deems appropriate, (4) the debt service reserve fund or account, if any, established for the Obligations which financed the Stormwater Improvement, (5) a reasonable required coverage amount each Fiscal Year to ensure marketability of the Obligations, and (6) any other costs or expenses related thereto.

"Property Appraiser" means the Property Appraiser for Hillsborough County, Florida.

"Single Family Parcel" means a Tax Parcel of Developed Property to which the Property Appraiser has assigned a DOR Code of 0100, 0102, 0106, 0110 and 0200, as may be amended from time to time.

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

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

"State" means the State of Florida.

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

"Stormwater Capital Improvement Plan" means the City's Stormwater Utility Capital Improvement Plan attached hereto as APPENDIX C.

"Stormwater Improvements" means generally the Stormwater Improvements described in Section 21-4 of the City Code, as more particularly described for the Central and Lower Basin Improvement Area in APPENDIX B attached hereto.

"Stormwater Improvement Assessments" means generally Stormwater Improvement Assessments as defined in Section 21-4 of the City Code, and specifically the annual special assessment to be imposed by the City for each Fiscal Year against Developed Property within the Central and Lower Basin Improvement Area to pay the Project Cost and related expenses of the Stormwater Improvements, computed each Fiscal Year in accordance with Section 4.01 hereof.

"Stormwater Roll" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Stormwater Service Area" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Stormwater Service Assessment" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Stormwater Utility" means the entity established by Section 21-117 of the City Code to implement the Stormwater management program of the City.

"Tax Collector" means the Tax Collector for Hillsborough County, Florida.

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

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

"Transaction Cost" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

"Uniform Assessment Collection Act" shall have the meaning ascribed thereto in Section 21-4 of the City Code.

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

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. LEGISLATIVE FINDINGS. It is hereby ascertained, determined and declared that:

(A) This Resolution is adopted pursuant to the provisions of Chapter 21-124 of the City Code and other applicable provisions of law, and is the Initial Stormwater Resolution as defined in the City Code.

(B) The City is responsible for the management, maintenance and improvement of the City's Stormwater Utility for the purpose of collection, storage, treatment and conveyance of Stormwater.

(C) The Stormwater Utility is required to comply with federal and State policies and mandates with respect to its operation and administration.

(D) Pursuant to Article VIII, Section 2(b), Florida Constitution, and Sections 166.021 and 166.041, Florida Statutes, the City has all powers of local self-government to perform municipal functions and to render municipal services except when prohibited by law, and such power may be exercised by the enactment of legislation.

(E) Pursuant to Section 403.0891, Florida Statutes, the City has the responsibility and authority to create a Stormwater Utility and provide for a stormwater management program that is compatible with the goals of the State.

(F) Pursuant to Section 403.0893, Florida Statutes, the City has the authority to fund construction, operation, maintenance and administration of the Stormwater Utility. That statutory provision is an additional and supplemental authority to the constitutional and statutory power of self-government granted to a municipality.

(G) Pursuant to its powers of self-government, the City enacted Ordinance No. 2003-0200 providing for a Stormwater Utility and the imposition and collection of Stormwater Improvement Assessments, as codified in Chapter 21 of the City Code.

(H) The legislative determinations ascertained and declared in City Ordinance No. 2003-0200, as codified in Section 21-2 of the City Code, are hereby ratified and confirmed.

(I) The City's existing Stormwater system is aging and, as a result, property owners are experiencing an increase in the amount of standing water following a rain

event and during the rainy season, and several components within the Stormwater Utility are failing, requiring complete rehabilitation in some cases.

(J) The policy represented by the City's Stormwater Capital Improvement Plan attached hereto as APPENDIX C, as may be further amended or revised from time to time, is adopted by this Resolution and shall constitute the current version of the City's Stormwater Basin Plan as defined in Section 21-4 of the City Code, and is intended to correct existing deficiencies with respect to a specific level of service and provide a consistent level of Stormwater management in the areas of the City described for each project.

(K) The construction, reconstruction or installation of the Stormwater Improvements described in the Stormwater Capital Improvement Plan and in APPENDIX B hereto will provide a number of special benefits including, but not limited to: (1) the availability and use of the Stormwater Improvements by the owners and occupants of Developed Property to properly and safely detain, retain, convey and treat Stormwater discharged from Developed Property; (2) reduction of real and personal property damage from flooding; (3) ensuring future compliance with federal and State permits to operate the Stormwater Utility; (4) stabilization of Developed Property values; (5) increased safety and better access to Developed Property including reduction of emergency evacuation route flooding; (6) improving appearance; (7) rendering Developed Property more adaptable to a current or reasonably foreseeable new and higher use; (8) alleviation of the burdens caused by Stormwater runoff and accumulation attendant with the use of Developed Property; (9) allowing the City to address water quantity, water quality and

infrastructure replacement issues; (10) fostering the enhancement of environmentally responsible use and enjoyment of the natural resources within the benefited area.

(L) The Council is establishing the geographic area depicted and described in APPENDIX A hereof as the "Central and Lower Basin Improvement Area." The Central and Lower Basin Improvement Area shall constitute a "Stormwater Improvement Area" within the meaning of Section 21-4 of the City Code and consists of those stormwater basins, or any portion or portions thereof, encompassing parcels of property that will derive a special benefit from the construction, reconstruction or installation of all or any portion of the Stormwater Improvements.

(M) The Stormwater Improvement Assessments authorized by Section 21-121 of the City Code and this Resolution provide an equitable method of funding the Capital Cost or debt service and related costs of Obligations issued to finance the Project Cost of the Stormwater Improvements described in APPENDIX B attached hereto, by fairly and reasonably allocating the cost to specially benefited property on the basis of the Stormwater burden expected to be generated by the physical characteristics and use of such property. The Stormwater burden generated by Developed Property is generally proportional to the number of "equivalent stormwater units" or "ESUs" attributed to each Developed Property.

(N) The Stormwater Improvements are necessitated by the existence of Impervious Area. Accordingly, it is fair and reasonable to impose the Stormwater Improvement Assessments only against Developed Property containing at least 100 square feet of Impervious Area.

(O) The Council hereby finds and determines that the availability of the Mitigation Credit pursuant to the City's Mitigation Credit Policy, as further described in Section 3.08 hereof, provides a fair and reasonable opportunity for a property owner to mitigate a Tax Parcel's burden on the Stormwater Utility when weighed against the cost of administering such Mitigation Credit Policy.

(P) Any shortfall in the expected proceeds from the Stormwater Improvement Assessments due to any reduction or exemption from payment of the Stormwater Improvement Assessments required by law or authorized by the Council shall be supplemented by any legally available funds, or combination of such funds. In the event a court of competent jurisdiction determines any exemption or reduction by the Council is improper or otherwise adversely affects the validity of the Stormwater Improvement Assessments imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Stormwater Improvement Assessment upon each affected Tax Parcel in the amount of the Stormwater Improvement Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel.

(Q) In order to provide an additional program for City residents whose total household income is at or below a certain level (as established by the United States government) and certain other requirements, the City has decided to offer property owners the Hardship Program which may pay all or a portion of the property owner's annual Stormwater Improvement Assessment. The contribution by the City as part of the Hardship Program shall come from a source of funds other than Stormwater Improvement Assessment proceeds and is only available for years during which (1) the

property remains eligible for participation in the Hardship Program, and (2) the Hardship Program is available. The Council hereby finds and determines that the Hardship Program provides a reasonable alternative for property owners that may experience financial hardship as a result of imposition of the Stormwater Improvement Assessments.

(R) The Council hereby finds and determines that the Stormwater Improvement Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the Stormwater Improvements by fairly and reasonably allocating the Project Cost to specially benefited property, based upon the number of ESUs attributable to each Developed Property or classification of property in the manner described in Article III and IV hereof.

**ARTICLE II
STORMWATER IMPROVEMENT AREA AND
PROJECT COST; IMPOSITION OF ASSESSMENTS;
HARDSHIP PROGRAM**

SECTION 2.01. STORMWATER IMPROVEMENT AREA; PROJECT COST.

(A) This Resolution will initiate the process for imposition of Stormwater Improvement Assessments to finance acquisition and construction of the Stormwater Improvements described in APPENDIX B attached hereto. The Council hereby establishes the geographic area depicted and described in APPENDIX A attached hereto as the "Central and Lower Basin Improvement Area." The Central and Lower Basin Improvement Area shall constitute a "Stormwater Improvement Area" within the meaning of Section 21-4 of the City Code.

(B) The Central and Lower Basin Improvement Area consists of those stormwater basins, or any portion or portions thereof, encompassing parcels of property that will derive a special benefit from the construction, reconstruction or installation of all or any portion of the facilities described in the City's Stormwater Capital Improvement Plan attached hereto as APPENDIX C. The policy represented by the City's Stormwater Capital Improvement Plan is hereby adopted and shall constitute the current version of the City's Stormwater Basin Plan as defined in Section 21-4 of the City Code and is intended to correct existing deficiencies with respect to a specific level of service and provide a consistent level of Stormwater management in the areas of the City described in the Stormwater Capital Improvement Plan.

(C) The estimated Project Cost for the Stormwater Improvements is \$251,285,000. The Project Cost and related expenses of the Stormwater Improvements shall be funded through the imposition of Stormwater Improvement Assessments against property located in the Central and Lower Basin Improvement Area, in the manner set forth in Article II and Article IV hereof.

SECTION 2.02. IMPOSITION OF ASSESSMENTS AGAINST NON-GOVERNMENTAL PROPERTY.

(A) A Stormwater Improvement Assessment is hereby imposed against all non-Government Property that is Developed Property within the Central and Lower Basin Improvement Area. The Project Cost of the Stormwater Improvements attributable to non-Government Property shall be assessed against all Tax Parcels of non-Government Property that are Developed Property within the Central and Lower Basin Improvement Area at a rate of assessment based upon the number of Net ESUs attributable to each Tax Parcel or classification of such non-Government Property as described in Article III hereof and computed in a manner described in Section 4.01 hereof.

(B) The Stormwater Improvement Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 2.03. REIMBURSEMENT TO CITY FROM GOVERNMENT PROPERTY. The City shall contribute an amount each Fiscal Year equal to the assessment rate multiplied by the amount of Net ESUs attributable to Government Property. Such contribution shall come from any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the

Stormwater Improvement Assessments. Where legally permissible, the City shall impose fees to reimburse itself for expenses related to such Government Property that is not owned by the City.

SECTION 2.04. HARSHIP PROGRAM. The Director shall communicate the availability of the Hardship Program through appropriate media. In order to determine whether a property owner is eligible to participate in the Hardship Program, an application must be received by the City and approved and/or renewed as provided in the Hardship Program. Tax Parcels participating in the Hardship Program shall have their annual Stormwater Improvement Assessment calculated normally in accordance with Section 4.01 hereof and the City contribution will be made in accordance with Section 4.04 hereof.

**ARTICLE III
ASSIGNMENT OF EQUIVALENT
STORMWATER UNITS**

SECTION 3.01. CLASSIFICATION OF TAX PARCELS. Each Tax Parcel located within the Central and Lower Basin Improvement Area shall be assigned to one of the following classifications: Small Single Family Parcels, Medium Single Family Parcels, Large Single Family Parcels, Very Large Single Family Parcels, Condominium Residential Unit Parcel, Condominium Non-Residential Unit Parcel, Condominium Common Area Parcel, Mixed-Use Condominium Parcels, Small Multi-Family Parcels, Medium Multi-Family Parcels, Large Multi-Family Parcels, or General Parcels.

SECTION 3.02. SINGLE FAMILY PARCELS.

(A) Findings. The Council hereby finds and determines as follows:

(1) Single Family Parcels constitute approximately 73.75 percent of the Developed Property located within the Central and Lower Basin Improvement Area.

(2) The cost of measuring or verifying the Impervious Area for each individual Single Family Parcel greatly exceeds any benefit to be derived from individual measurement and verification.

(3) It is fair and reasonable to classify Single Family Parcels by size with Small Single Family Parcels constituting approximately 28.52 percent of the Single Family Parcels within the Central and Lower Basin Improvement Area, Medium Single Family Parcels constituting approximately 54.71 percent of the Single Family Parcels within the Central and Lower Basin Improvement Area,

Large Single Family Parcels constituting approximately 15.21 percent of the Single Family Parcels within the Central and Lower Basin Improvement Area, and Very Large Single Family Parcels constituting approximately 0.94 percent of the Single Family Parcels within the Central and Lower Basin Improvement Area.

(4) The City has compared the above-described percentages for each Single Family Parcel category within the Central and Lower Basin Improvement Area to the percentages for each Single Family Parcel category within the Stormwater Service Area and has determined that it is fair and reasonable to utilize the ESU Values calculated for the Stormwater Service Area for the Central and Lower Basin Improvement Area in order to avoid confusion among property owners as to how their assessments are calculated and efficiently calculate and administer the assessments. Accordingly, the City will use the ESU Value (3,310 square feet) similar to the Impervious Area for the median Single Family Parcel within the Stormwater Service Area. The City has determined that a Single Family Parcel with 3,310 square feet of Impervious Area typically has a Building Footprint of 1,667 square feet.

(B) Determination of ESUs and Net ESUs. Based on the above findings, the Council hereby assigns ESUs and Net ESUs to each category of Single Family Parcels as follows:

(1) The City has computed a Building Footprint of 1,667 square feet for a typical Medium Single Family Parcel. Accordingly, the number of Net ESUs

attributable to each Medium Single Family Parcel shall be computed by multiplying one 1.0 ESU by the appropriate Mitigation Credit Factor.

(2) The City has computed a Building Footprint of 1,023 square feet for a typical Small Single Family Parcel. The number of ESUs attributable to each Small Single Family Parcel was computed by dividing the Building Footprint of the typical Small Single Family Parcel by the Building Footprint of the typical Medium Single Family Parcel (1,667 square feet). Accordingly, the number of Net ESUs attributable to each Small Single Family Parcel shall be computed by multiplying 0.61 ESUs by the appropriate Mitigation Credit Factor.

(3) The City has computed a Building Footprint of 2,762 square feet for a typical Large Single Family Parcel. The number of ESUs attributable to each Large Single Family Parcel was computed by dividing the Building Footprint of the typical Large Single Family Parcel by the Building Footprint of the typical Medium Single Family Parcel (1,667 square feet). Accordingly, the number of Net ESUs attributable to each Large Single Family Parcel shall be computed by multiplying 1.66 ESUs by the appropriate Mitigation Credit Factor.

(4) The City has computed a Building Footprint of 4,701 square feet for a typical Very Large Single Family Parcel. The number of ESUs attributable to each Very Large Single Family Parcel was computed by dividing the Building Footprint of the typical Very Large Single Family Parcel by the Building Footprint of the typical Medium Single Family Parcel (1,667 square feet). Accordingly, the

number of Net ESUs attributable to each Very Large Single Family Parcel shall be computed by multiplying 2.82 ESUs by the appropriate Mitigation Credit Factor.

SECTION 3.03. MULTI-FAMILY PARCELS.

(A) Findings. The Council hereby finds and determines as follows:

(1) Multi-Family Parcels constitute approximately 2.93 percent of the Developed Property located within the Central and Lower Basin Improvement Area.

(2) The cost of measuring or verifying the Impervious Area for each individual Multi-Family Parcel greatly exceeds any benefit to be derived from individual measurement and verification.

(3) It is fair and reasonable to classify Multi-Family Parcels by size with Small Multi-Family Parcels constituting approximately 8.12 percent of the Multi-Family Parcels within the Central and Lower Basin Improvement Area, Medium Multi-Family Parcels constituting approximately 87.21 percent of the Multi-Family Parcels within the Central and Lower Basin Improvement Area and Large Multi-Family Parcels constitute approximately 4.67 percent of the Multi-Family Parcels within the Central and Lower Basin Improvement Area.

(4) The City has compared the above-described percentages for each Multi-Family Parcel category within the Central and Lower Basin Improvement Area to the percentages for each Multi-Family Parcel category within the Stormwater Service Area and has determined that it is fair and reasonable to utilize the ESU Values calculated for the Stormwater Service Area for the Central

and Lower Basin Improvement Area in order to avoid confusion among property owners as to how their assessments are calculated and efficiently calculate and administer the assessments. Accordingly, one ESU of Impervious Area equates to a Building Footprint of 1,667 square feet.

(B) Determination of ESUs and Net ESUs. Based on the above findings, the Council hereby assigns ESUs and Net ESUs to each category of Multi-Family Parcels as follows:

(1) The City has computed a Building Footprint of 727 square feet for a typical Small Multi-Family Parcel. The number of ESUs attributable to each Small Multi-Family Parcel was computed by dividing the Building Footprint of the typical Small Multi-Family Parcel by the Building Footprint of the typical Medium Single Family Parcel (1,667 square feet). Accordingly, the number of Net ESUs attributable to each Small Multi-Family Parcel shall be computed by multiplying 0.44 ESUs by the appropriate Mitigation Credit Factor.

(2) The City has computed a Building Footprint of 1,685 square feet for a typical Medium Multi-Family Parcel. The number of ESUs attributable to each Medium Multi-Family Parcel was computed by dividing the Building Footprint of the typical Medium Multi-Family Parcel by the Building Footprint of the typical Medium Single Family Parcel (1,667 square feet). Accordingly, the number of Net ESUs attributable to each Medium Multi-Family Parcel shall be computed by multiplying 1.01 ESUs by the appropriate Mitigation Credit Factor.

(3) The City has computed a Building Footprint of 3,744 square feet for a typical Large Multi-Family Parcel. The number of ESUs attributable to each Large Multi-Family Parcel was computed by dividing the Building Footprint of the typical Large Multi-Family Parcel by the Building Footprint of the typical Medium Single Family Parcel (1,667 square feet). Accordingly, the number of Net ESUs attributable to each Large Multi-Family Parcel shall be computed by multiplying 2.25 ESUs by the appropriate Mitigation Credit Factor.

SECTION 3.04. RESIDENTIAL CONDOMINIUM PARCELS.

(A) Findings. The Council hereby finds and determines as follows:

(1) Condominiums constitute approximately 14.4 percent of the Developed Property located within the Central and Lower Basin Improvement Area, of which approximately 95.8 percent are Condominium Residential Parcel Units.

(2) A residential Condominium constitutes a unique form of real property ownership comprised of Condominium Residential Unit Parcels, to which there may be an appurtenant undivided share in Condominium Common Area Parcels.

(3) It is fair and reasonable to attribute the Impervious Area of Condominium Common Area Parcels to the Condominium Residential Unit Parcels to which such Condominium Common Area Parcels are appurtenant.

(B) Determination of ESUs and Net ESUs. Based on the above findings, the number of Net ESUs attributable to each Condominium Residential Unit Parcel shall be equal to the sum of the following:

- (1) the product of multiplying:
 - (a) the quotient of dividing:
 - (i) the Impervious Area of the Condominium on which the Condominium Residential Unit Parcel is located, by
 - (ii) the ESU Value (3,310 square feet), and further dividing the result by the total number of Condominium Residential Unit Parcels located on such Condominium, by
 - (b) the appropriate Mitigation Credit Factor; and
- (2) the product of multiplying:
 - (a) the quotient of dividing:
 - (i) the Impervious Area of the Condominium on which the Condominium Common Area Parcel appurtenant to the Condominium Residential Unit Parcel, by
 - (ii) the ESU Value (3,310 square feet), and further dividing the result by the total number of Condominium Residential Unit Parcels to which the Condominium Common Area Parcel is appurtenant, by
 - (b) the appropriate Mitigation Credit Factor.

SECTION 3.05. NON-RESIDENTIAL CONDOMINIUM PARCELS.

(A) Findings. The Council hereby finds and determines as follows:

(1) Condominiums constitute approximately 14.4 percent of the Developed Property located within the Central and Lower Basin Improvement Area, of which approximately 4.2 percent are Condominium Non-Residential Parcel Units.

(2) A non-residential Condominium constitutes a unique form of real property ownership comprised of Condominium Non-Residential Unit Parcels, to which there may be an appurtenant undivided share in Condominium Common Area Parcels.

(3) It is fair and reasonable to attribute the Impervious Area of Condominium Common Area Parcels to the Condominium Non-Residential Unit Parcels to which such Condominium Common Area Parcels are appurtenant.

(B) Determination of ESUs and Net ESUs. Based on the above findings, the number of Net ESUs attributable to each Condominium Non-Residential Unit Parcel shall be equal to the sum of the following:

(1) the product of multiplying:

(a) the product of multiplying:

(i) the quotient of dividing:

(Y) the Impervious Area of the Condominium on which the Condominium Non-Residential Unit Parcel is located, by

- (Z) the ESU Value (3,310 square feet), by
 - (ii) the quotient of dividing:
 - (Y) the square feet of the Condominium Non-Residential Unit Parcel, by
 - (Z) the total square feet of all Condominium Non-Residential Unit Parcels located on such Condominium, by
- (b) the appropriate Mitigation Credit Factor; and
- (2) the product of multiplying:
 - (a) the product of multiplying:
 - (i) the quotient of dividing:
 - (Y) the Impervious Area of the Condominium on which the Condominium Common Area Parcel is located, by
 - (Z) the ESU Value (3,310 square feet), by
 - (ii) the quotient of dividing:
 - (Y) the square feet of the Condominium Non-Residential Unit Parcel, by
 - (Z) the total square feet of all Condominium Non-Residential Unit Parcels located on such Condominium, by
 - (b) the appropriate Mitigation Credit Factor.

SECTION 3.06. MIXED-USE CONDOMINIUM PARCELS.

- (A) Findings. The Council hereby finds and determines as follows:

(1) Mixed-Use Condominium Parcels contain both Condominium Residential Unit Parcels and Condominium Non-Residential Unit Parcels.

(2) It is fair and reasonable to compute Stormwater Improvement Assessments for Mixed-Use Condominium Parcels by treating each Mixed-Use Condominium Parcel as two separate parcels based on the relative Impervious Area attributable to each use.

(B) Determination of ESUs and Net ESUs. Based on the above findings, the number of Net ESUs attributable to each Mixed-Use Condominium Parcel shall be computed as the sum of:

(1) the amount determined by using the Impervious Area of such Mixed-Use Condominium Parcel attributable to Condominium Residential Unit Parcels and determining the Net ESUs attributable to that portion in accordance with Section 3.04(B) hereof, and

(2) the amount determined by using the Impervious Area of such Mixed-Use Condominium Parcel attributable to Condominium Non-Residential Unit Parcels and determining the Net ESUs attributable to that portion in accordance with Section 3.05(B) hereof.

SECTION 3.07. GENERAL PARCELS.

(A) Findings. The Council hereby finds and determines as follows:

(1) General Parcels constitute approximately 8.86 percent of the Developed Property located within the Central and Lower Basin Improvement Area.

(2) It is fair and reasonable to compute Stormwater Improvement Assessments for General Parcels by determining the actual number of ESUs attributable to each General Parcel within the Central and Lower Basin Improvement Area.

(B) Determination of ESUs and Net ESUs. Based on the above findings, the number of Net ESUs attributable to each General Parcel shall be computed by multiplying:

- (1) the quotient of dividing:
 - (a) the Impervious Area of such General Parcel, by
 - (b) the ESU Value (3,310 square feet), by
- (2) the appropriate Mitigation Credit Factor.

SECTION 3.08. MITIGATION CREDIT POLICY.

(A) The Council hereby finds that the Mitigation Credit Policy is fair and reasonable and, therefore, approves the Mitigation Credit Policy attached hereto as APPENDIX D.

(B) The Council recognizes the benefits provided by privately maintained Mitigation Facilities. Properties supporting private Mitigation Facilities should be credited for the public benefits they provide by reducing and/or eliminating the property's burden on the Stormwater Utility. Accordingly, the charges based on the number of ESUs otherwise attributable to such property may be adjusted by a Mitigation Credit determined in accordance with the Mitigation Credit Policy. No Mitigation Credit shall exceed the amount of the Tax Parcel's Stormwater Improvement Assessment.

(C) In order to receive a Mitigation Credit for which property is eligible, a non-residential property owner shall be required to provide the Director with the information described in Section 21-123 of the City Code, as may be amended and supplemented from time to time. Applicants for residential mitigation credits may include property owners, Homeowners' Associations and Community Development Districts and shall provide sufficient information to adequately evaluate the basis for said credit. The City may charge a fee to review such drawings to ensure compliance with appropriate standards.

(D) No Mitigation Credit shall be granted to a parcel whose mitigation is provided by a Mitigation Facility constructed or maintained with City funds or funds received by the City as part of a cooperative funding agreement or grant.

(E) Based on the Council's legislative findings in Section 1.03 hereof with respect to the proposed methodology of apportioning the Stormwater Improvement Assessments and confirmed by the findings of fact described in Section 3.02 hereof, all Mitigation Credits approved and applied to properties within the Stormwater Service Area that are located within the proposed Central and Lower Basin Improvement Area as of the date of this Resolution shall be automatically applied by the Director without the need to reapply pursuant to the procedures set forth in this Section.

SECTION 3.09. ADJUSTMENT OF NET ESUs.

(A) Petitions for review of the number of Net ESUs attributed to any Tax Parcel shall be submitted to the Director, who shall have authority to correct any errors made in

applying the provisions of this Article III hereof to the Tax Parcel. The following procedures shall apply to all petitions.

(1) Each petition shall be made to the Director by the owner of the Tax Parcel or such owner's authorized agent.

(2) The petition shall be in writing and set forth, in detail, the grounds upon which adjustment is sought.

(3) The petition must be filed with the Director within thirty days of the notice required by Section 21-127 of the City Code and shall be reviewed within thirty days of the filing date. Filing of a petition shall not extend the time for payment of any Stormwater Improvement Assessment or affect the amount of any discount for early payment. If the number of Net ESUs is adjusted for any Tax Parcel, the Stormwater Improvement Assessment shall be corrected in accordance with Section 21-137 of the City Code. If the Stormwater Improvement Assessment has been paid prior to adjustment of the number of Net ESUs, the Tax Collector shall refund the amount by which the Stormwater Improvement Assessment has been reduced, adjusted for any early payment discount taken by the owner.

(4) The petitioner shall be required, at petitioner's own cost, to provide supplemental information to the Director including, but not limited to, survey data approved by a professional land surveyor and/or engineering reports approved by a professional engineer. Failure to provide such information may result in the denial of the petition.

(5) The Director shall respond to each petition in writing.

(B) The Director may initiate adjustments to the number of Net ESUs attributed to any Tax Parcel including, but not limited to, adjustments resulting from improvements made to vacant property such that it then constitutes Developed Property. If the number of Net ESUs is reduced for any Tax Parcel, the Stormwater Improvement Assessment shall be corrected in accordance with Section 21-137 of the City Code. In such event, if the Stormwater Improvement Assessment has been paid prior to adjustment of the number of Net ESUs, the Tax Collector shall refund the amount by which the Stormwater Improvement Assessment has been reduced, adjusted for any early payment discount taken by the owner. If the number of Net ESUs is increased for any Tax Parcel, the adjustment shall become effective for Stormwater Improvement Assessments in subsequent Fiscal Years after the required notice and hearing process is completed pursuant to Section 21-137 of the City Code and the Uniform Assessment Collection Act.

**ARTICLE IV
COMPUTATION OF ASSESSMENTS; PRELIMINARY
STORMWATER ROLL; USE OF FUNDS**

SECTION 4.01. COMPUTATION OF ASSESSMENTS.

(A) The Council expects to issue Interim Obligations and Permanent Obligations to finance the Project Cost of the Stormwater Improvements for the Central and Lower Basin Improvement Area. Stormwater Improvement Assessments shall be imposed within the Central and Lower Basin Improvement Area for each Fiscal Year in which Obligations remain outstanding. When imposed, the Stormwater Improvement Assessments shall constitute a lien upon the Tax Parcels listed on the Stormwater Roll, pursuant to City Code.

(B) The Stormwater Improvement Assessments against property located within the Central and Lower Basin Improvement Area for any Stormwater Roll that will be certified for collection prior to the issuance of Permanent Obligations shall be computed and applied as follows:

(1) The annual installment of the Stormwater Improvement Assessment for each Net ESU shall be the quotient of dividing:

(a) the quotient of dividing:

(i) the Central and Lower Basin Improvement Area pro forma debt service, together with the expected Collection Costs, by

(ii) the total number of Net ESUs attributable to property located within the Central and Lower Basin Improvement Area, by

(b) the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments (0.96).

The annual installment of the Stormwater Improvement Assessment for each Tax Parcel shall then be computed by multiplying the Stormwater Improvement Assessment for each Net ESU (determined above each Fiscal Year) by the number of Net ESUs attributable to such Tax Parcel; provided, however, in the event the Tax Parcel is approved for participation in the Hardship Program, the Stormwater Improvement Assessment shall be reduced for the portion of the Stormwater Improvement Assessment that is actually paid for by the City.

(2) Proceeds from the Stormwater Improvement Assessments received during each Fiscal Year from the Central and Lower Basin Improvement Area shall be applied by the City as follows: (a) payment of Collection Costs; (b) payment of the actual debt service on Interim Obligations attributable to the Stormwater Improvements becoming due during such Fiscal Year; (c) payment of the Capital Cost for the Stormwater Improvements, if deemed necessary; and (d) prepayment of the Interim Obligations attributable to the Stormwater Improvements.

(C) The Stormwater Improvement Assessments against property located within the Central and Lower Basin Improvement Area for any Stormwater Roll that will be certified for collection after the issuance of Permanent Obligations shall be computed and applied as follows:

(1) The annual installment of the Stormwater Improvement Assessment for each Net ESU shall be the quotient of dividing:

(a) the quotient of dividing:

(i) the Central and Lower Basin Improvement Area actual debt service, together with the expected Collection Costs, by

(ii) the total number of Net ESUs attributable to property located within the Central and Lower Basin Improvement Area, by

(b) the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments (0.96).

The annual installment of the Stormwater Improvement Assessment for each Tax Parcel shall then be computed by multiplying the Stormwater Improvement Assessment for each Net ESU (determined above each Fiscal Year) by the number of Net ESUs attributable to such Tax Parcel; provided, however, in the event the Tax Parcel is approved for participation in the Hardship Program, the Stormwater Improvement Assessment shall be reduced for the portion of the Stormwater Improvement Assessment that is actually paid for by the City.

(2) Proceeds from the Stormwater Improvement Assessments received during each Fiscal Year from the Central and Lower Basin Improvement Area shall be applied by the City as follows: (a) payment of Collection Costs; (b) payment of the actual debt service on Permanent Obligations attributable to the Stormwater Improvements becoming due during such Fiscal Year; (c) payment of the Capital Cost for the Stormwater Improvements, if deemed necessary; and (d)

prepayment of the Permanent Obligations attributable to the Stormwater Improvements.

(D) For purposes of the notices mailed to the property owners pursuant to Section 4.03 hereof, the estimated maximum rate of \$89.55 per ESU/annually (approximately \$7.46 per ESU/month) will be used, together with the assumption that the first of thirty (30) annual payments will be placed on the ad valorem tax bill mailed in November 2016. The maximum Stormwater Improvement Assessment will be set forth in the Final Stormwater Resolution.

SECTION 4.02. STORMWATER ROLL. The Director is hereby directed to prepare, or direct the preparation of, (A) the final estimate of the Project Cost of the Stormwater Improvements, and (B) the preliminary Stormwater Roll in the manner provided in the City Code. The Director shall apportion the final estimated Project Cost for the Stormwater Improvements in the manner set forth in this Resolution. A copy of this Resolution, the final estimate for Project Cost and the preliminary Stormwater Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the Stormwater Roll be in printed form if the amount of the Stormwater Improvement Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 4.03. INSUFFICIENT AND EXCESS FUNDS.

(A) If for any reason the net proceeds of the Obligations are insufficient to pay the Project Cost for the Stormwater Improvements within the Central and Lower Basin Improvement Area, the City, at its option, shall either (1) elect to impose additional

Stormwater Improvement Assessments within the Central and Lower Basin Improvement Area, or (2) fund the difference from any legally available revenue source.

(B) Prior to the completion of the Stormwater Improvements, proceeds of the Stormwater Improvement Assessments for any Fiscal Year shall be used in accordance with Sections 4.01(B)(2) and 4.01(C)(2) hereof.

(C) Promptly upon completion of the Stormwater Improvements and after paying or making provision for the payment of all unpaid items of the Project Cost for the Stormwater Improvements, the City shall use any remaining net proceeds from the Permanent Obligations to pay interest on or redeem Permanent Obligations.

SECTION 4.04. HARDSHIP PROGRAM CONTRIBUTION. In accordance with the Council's finding in Section 1.03(Q) hereof, the City plans to contribute all or a portion of the annual Stormwater Improvement Assessment for each parcel participating in the Hardship Program from sources other than proceeds of the Stormwater Improvement Assessments. The City will make an annual contribution for each Fiscal Year a parcel of property remains (1) qualified for the Hardship Program, and (2) current on its annual payment of the Stormwater Service Assessment. The contribution amount is equal to the difference between (a) the parcel's annual Stormwater Improvement Assessment determined normally as provided in Section 4.01 hereof, and (b) the parcel's annual Stormwater Improvement Assessment discounted to reflect the payment made by the City pursuant to the Hardship Program.

ARTICLE V
NOTICE AND PUBLIC HEARING

SECTION 5.01. PUBLIC HEARING. A public hearing will be conducted by the City Council on September 1, 2016 at 6:00 p.m., or as soon thereafter as the matter may be heard, in Council Chambers, Third Floor, City Hall, 315 East Kennedy Boulevard, Tampa, Florida, (or if it is determined that such location has insufficient seating, such other location as the Director shall determine), to consider imposition of the Stormwater Improvement Assessments and their collection pursuant to the Uniform Assessment Collection Act.

SECTION 5.02. NOTICE BY PUBLICATION. The Director shall publish a notice of the public hearing authorized by Section 5.01 hereof in the manner and the time provided in Section 21-126 of the City Code. The published notice shall be in substantially the form attached hereto as APPENDIX E and shall be published no later than 20 days prior to the date set forth in Section 5.01 hereof.

SECTION 5.03. NOTICE BY MAIL. The Director shall, at the time and in the manner specified in Section 21-127 of the City Code, provide first class mailed notice of the public hearing authorized by Section 5.01 hereof to each property owner proposed to be assessed at the address indicated on the Stormwater Improvement Assessment Roll. The mailed notice shall be in substantially the form attached hereto as APPENDIX F and shall be mailed no later than 20 days prior to the date set forth in Section 5.01 hereof.

**ARTICLE VI
GENERAL PROVISIONS**

SECTION 6.01. METHOD OF COLLECTION. The Stormwater Improvement Assessments described herein shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 6.02. INTENT FOR REIMBURSEMENT FROM BOND PROCEEDS. The City is hereby authorized to temporarily advance funds for the payment of Project Cost of the Stormwater Improvements, such advances to be reimbursed from proceeds of tax-exempt Obligations. This is a Declaration of Official Intent under U.S. Treasury Regulations for purposes of Sections 103 and 141 to 150 of the Internal Revenue Code of 1986, as amended (the "Internal Revenue Code"). The City declares that it reasonably expects that all or a portion of the Project Cost for the Stormwater Improvements will be paid from the City's general fund or other legally available funds and accounts and will be reimbursed with the proceeds of bonds (as defined in Section 150 of the Internal Revenue Code). The maximum principal amount of Obligations expected to be issued for the Project Cost of the Stormwater Improvements is \$251,285,000.

SECTION 6.03. SEVERABILITY. The provisions of this Resolution are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Resolution shall not be affected thereby.

SECTION 6.04. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA, ON JULY 14, 2016.

ATTEST:


City Clerk/Deputy City Clerk


Chair/Chair Pro Tem, City Council

APPROVED AS TO FORM:

Janice M. McLean
Assistant City Attorney