Resolution No. 2026-433

A resolution of the City of Gainesville, Florida, relating to the provision of stormwater management services, facilities, and programs in the City of Gainesville; providing for legislative determinations of special benefit and fair apportionment; describing the method of assessing stormwater services costs against assessed property located within the City of Gainesville; providing for retention credits; establishing the estimated assessment rate for stormwater assessments for the fiscal year beginning October 1, 2026; directing the preparation of an assessment roll; providing for hardship assistance; providing for method of collection; authorizing a public hearing and directing the provision of notice; providing for application of assessment proceeds; providing for severability; and providing an immediate effective date.

Whereas, the City Commission of the City of Gainesville, Florida (the "City Commission"), has enacted Ordinance No. 2026-322 (the "Ordinance"), codified in Division 2, Article V, Chapter 27 of the Code of Ordinances, which authorizes the annual imposition of Stormwater Services Assessments for stormwater services, facilities, and programs against all Assessed Property within the City of Gainesville (the "City"); and

Whereas, the City Commission desires to implement a stormwater services special assessment within the City using the tax bill collection method for the Fiscal Year beginning October 1, 2026; and

Whereas, the Ordinance describes the initial proceeding for the adoption of the Stormwater Initial Assessment Resolution. The Stormwater Initial Assessment Resolution describes the method of apportioning the Stormwater Services Cost and the computation of the Stormwater Services Assessment for different property classifications; and

Whereas, the City Commission desires to adopt this Stormwater Initial Assessment Resolution, which describes the method of assessing the Stormwater Services Cost against Assessed Property located within the City, estimates the rate of assessment, directs the preparation of an initial Assessment Roll, authorizes a public hearing, and directs the provision of notice thereof, as required by the Ordinance; and

Whereas, the imposition of a Stormwater Services Assessment for stormwater services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning the Stormwater Services Cost among parcels of Assessed Property.

Now, therefore, be it resolved by the City Commission of the City of Gainesville, Florida:

Article 1

Definitions and Legislative Findings

Section 1.01. Purpose.

This Resolution constitutes the Stormwater Initial Assessment Resolution as defined in the Ordinance, which initiates the process for preparing the Assessment Roll and directs the imposition of Stormwater Services Assessments for the Fiscal Year beginning October 1, 2026.

Section 1.02. Definitions.

As used in this Resolution, the following capitalized words and terms not otherwise defined herein shall have the following meanings. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. All terms not defined below shall be defined by the definitions found in the Ordinance, and, if not there, by their common meaning, unless the context hereof otherwise requires.

"Accessory Dwelling Unit (ADU)" means an independent self-contained Dwelling Unit with kitchen and bathroom facilities, on the same tax parcel as an associated primary use or structure, but that is detached from the primary structure and has its own utility meter.

"Adjusted Impervious Area" means the Stormwater Basin Area(s) multiplied by the Stormwater Management Facility Impervious Area Factor plus the Impervious Area(s) plus one-half (1/2) of the Semi-Impervious Area(s).

“Apartment” means a multi-family property with three or more Dwelling Units, which could be located across multiple tax parcels, where the Dwelling Units are owned by a single entity and are typically rented. This definition does not include Condominiums.

“Assessed Property” means property that causes a burden on or receives a special benefit from the stormwater services, programs, or facilities provided by the City. This definition excludes government-owned property.

“Building” means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel or property of any kind. This term shall include Mobile Homes that function as a building.

“Condominium” means that form of ownership of real property which is comprised entirely of units that are individually owned, and in which there is, appurtenant to each unit, an undivided share in common elements.

“Developed Property” means any parcel of land that has been modified by the action of persons to reduce the land’s natural ability to absorb and hold rainfall. These modifications include, but are not limited to, clearing, grading, cementing, filling, or compacting the natural ground, or erecting or constructing buildings, parking lots, driveways, patios, decks, walkways, and athletic courts.

“Duplex” means one building that has two Dwelling Units.

“Dwelling Unit” means a building, other than a dormitory, comprising the essential elements of a single housekeeping unit. Each building on a parcel that has its own electric meter, and/or one full kitchen shall be considered a separate Dwelling Unit.

“Equivalent Residential Unit (ERU)” means the basic unit for the computation of stormwater service charges and is defined as 2,300 square feet of Impervious Area.

“General Property” means any property that is assigned ERUs based upon measured square feet of Impervious Area and Semi-Impervious Area as opposed being charged on a flat rate basis.

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

"Mixed Use Property" means a property that combines at least two of the following uses within a single building or complex: commercial, residential, or industrial uses.

"Mobile Home" means any movable building or vehicle, with or without independent motorized power, built on an integral chassis or sections thereof, which is used or usable as a temporary or permanent dwelling.

"Mobile Home Park" means a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor or operator of such place, for the parking, accommodation, or rental of five or more Mobile Homes.

"Non-Residential Property" means all property zoned for or used for commercial, industrial, retail, or other non-residential purposes. It includes property designated as Recreational Vehicle Park Property regulated by Chapter 513.

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

"Property" means real property.

"Recreational Vehicle Park" means a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents.

"Retention Credit Factor" means the numeric value generated by dividing the Stormwater Retention Volume by the Standard Retention Volume, but the value cannot exceed 1.0.

"Semi-Impervious Area" shall mean land surfaces that partially restrict the penetration of water, such as porous concrete and asphalt pavements, gravel, limerock, and certain compacted soils. Semi-Impervious Area is expressed in square feet.

"Single Family Property" means a property with single family attached or detached Dwelling Units.

"Standard Retention Volume" means the quantity of stormwater runoff generated by multiplying 7.9 inches by the Adjusted Impervious Area.

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

"Stormwater Basin Area" means the horizontal area occupied by stormwater detention, retention, and/or detention/retention basins at the design maximum water surface elevation.

"Stormwater Detention Basin" means a facility, either natural or manmade, that collects and contains stormwater runoff and allows the release of the stormwater through a structure that is designed to control the rate of the release of the stormwater, as acknowledged by the City Manager.

"Stormwater Detention/Retention Basin" means a facility, either natural or manmade, that performs a combination of both a stormwater detention basin and a retention basin, as acknowledged by the City Manager.

"Stormwater Management Facility Impervious Area Factor" means the amount that the stormwater retention basin area(s) is adjusted; the factor is derived by dividing 4.2 inches (which is the amount of rainfall generated by the 25-year, 24-hour rain storm event between the 11th and 13th hours) by 7.9 inches (which is the amount of rainfall generated by the 25-year, 24-hour rain storm event) which quotient is 0.53.

"Stormwater Management System" means and include all natural and manmade elements used to convey stormwater from the first point of impact with the surface of the earth to a suitable receiving water body or location internal or external to the boundaries of the City. The Stormwater Management System includes all pipes, channels, streams, ditches, wetlands, sinkholes, detention/retention basins, ponds, and other stormwater conveyance and treatment facilities.

"Stormwater Retention Basin" means a facility, either natural or manmade, that collects and contains stormwater runoff and only allows the release of the stormwater runoff by one or more of the following: evaporation, percolation into the natural ground and/or percolation into a manmade filtration system that may convey the stormwater runoff to a stormwater management system, as acknowledged by the City Manager.

"Stormwater Retention Volume" means the maximum capacity of a Stormwater Retention Basin(s).

"Stormwater Services Assessment" means the special assessment lawfully imposed by the City Commission against Assessed Property to fund all or any portion of the cost of stormwater services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Stormwater Services Cost" means the amount determined by the City Commission in any Fiscal Year to fund all or any portion of the cost of the provision of stormwater services, facilities, or programs which provide a special benefit to Developed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the cost incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys, and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the cost of compliance with any contracts or agreements entered into by the City to provide stormwater services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Stormwater Services Assessments, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of Stormwater Services Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Stormwater Services Assessments collected pursuant to the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of stormwater services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Stormwater Services Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Stormwater Services Cost. In the event the City also imposes an impact fee upon new growth or development for stormwater services related capital improvements, the Stormwater Services Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

Section 1.03. Provision and Funding of Stormwater Services.

Upon the imposition of a Stormwater Services Assessment for stormwater services, facilities, or programs against Assessed Property located within the City, the City shall provide stormwater services to such Assessed Property. All or any portion of the cost to provide such stormwater services shall be funded from proceeds of the Stormwater Services Assessments. If only a portion of the Stormwater Services Cost is to be funded by the proceeds of the Stormwater Special Assessments, the remaining cost required to provide stormwater services, facilities, and programs will be funded by legally available City revenues other than Stormwater Special Assessment proceeds.

Section 1.04. Imposition and Computation of Stormwater Special Assessments.

Stormwater Services Assessments are hereby imposed against all Assessed Property within the incorporated area of the City of Gainesville, Florida. Stormwater Special Assessments shall be computed in the manner set forth in this Stormwater Initial Assessment Resolution.

Section 1.05. Legislative Determinations of Special Benefit and Fair Apportionment.

It is hereby ascertained, determined and declared that:

(A) Upon the adoption of this Stormwater Initial Assessment Resolution determining the Stormwater Services Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 27-249 of the Ordinance are hereby ratified and confirmed.

(B) The Stormwater Services Cost provides a special benefit to Developed Property based upon the following legislative determinations: the report entitled "City of Gainesville Stormwater Assessment Technical Memorandum, June 10, 2026" prepared by Stantec Consulting Services, Inc.; Schedules 3 and 4 of Appendix A of the Stormwater Revenue Sufficiency Analysis and Fee Methodology Review, July 18, 2025 prepared by Stantec Consulting Services, Inc.; the legislative determinations set forth in Section 27-249 of the Ordinance; and this Stormwater Initial Assessment Resolution, which are hereby readopted, ratified, affirmed, and incorporated herein as if set forth in full.

(C) The Stormwater Services Assessments authorized by Division 2 of Article V, Chapter 27, Code of Ordinances, City of Gainesville, Florida and this

Stormwater Initial Assessment Resolution provide an equitable method of funding the Stormwater Services Cost by fairly and reasonably allocating the Stormwater Services Cost to Developed Property classified on the basis of the Stormwater burden expected to be generated by the physical characteristics and classification of such property.

(D) Each Assessed Property located within the City will be benefitted by the City's provision of stormwater services, facilities, and programs in an amount not less than the Stormwater Services Assessment imposed against such Assessed Property, computed in the manner set forth in this Stormwater Initial Assessment Resolution. The elements of the Stormwater Management System that provide for the collection, storage, treatment, and conveyance of Stormwater are of benefit and provide services to Assessed Property within the City.

(E) The special benefits provided by stormwater management services to all Developed Property located within the City include, but are not limited to: (1) the provision of stormwater management services and the availability and use of facilities and improvements by the owners and occupants of Developed Property to properly and safely detain, retain, convey and treat Stormwater discharged from Developed Property; (2) stabilization of or the increase of Developed Property values; (3) increased safety and better access to Developed Property; (4) improved appearance; (5) rendering Developed Property more adaptable to a current or reasonably foreseeable new and higher use; (6) alleviation of the burdens caused by Stormwater runoff and accumulation attendant with the use of Developed Property; and (7) fostering the enhancement of environmentally responsible use and enjoyment of the natural resources within the City.

(F) The City's stormwater management services are necessitated by the existence of Impervious Area and Semi-Impervious Area. Accordingly, it is fair and reasonable to impose Stormwater charges only against Developed Property containing Impervious Area or Semi-Impervious Area because those properties contribute stormwater runoff to the City's Stormwater Management System. The assessment of property by square feet of Impervious Area and Semi-Impervious

Area is fair and reasonable because the amount of Impervious Area and Semi-Impervious Area is a reasonable proxy for the amount of Stormwater generated by a Property.

(G) In accordance with section 166.223, Florida Statute, special assessments may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to section 320.01(1)(b), Florida Statute, regardless of the size of the recreational vehicle parking space or campsite. Additionally, the City has considered the Recreational Vehicle Park's occupancy rates in ensuring the fairness and reasonable apportionment of the special assessments, and has determined that Impervious Area and Semi-Impervious Area are not affected by or dependent upon occupancy rates. Therefore, occupancy rates are not a factor in determining the amount of the special assessment.

(H) In accordance with section 163.3162(3)(b) and (c), Florida Statute, the City is prohibited from charging a stormwater assessment or fee on certain properties classified by the Property Appraiser as agricultural. Therefore, a Stormwater Services Assessment will not be imposed against properties classified by the Property Appraiser as agricultural.

Article 2

Standard of Measurement

Section 2.01. ERU as Standard Unit of Measurement.

The Stormwater Services Cost is apportioned based upon the number of ERUs assigned to each Developed Property. ERUs are a reasonable proxy for the relative contribution of individual properties of Stormwater to the Stormwater Management System and the corresponding level of benefit received from the Stormwater Management System. An ERU represents a measurement of Impervious Area. By definition, one (1) ERU is 2,300 square feet. The existence of Impervious Area contributes to Stormwater runoff from the Developed Property and places demands on the Stormwater Management System. By standardizing Impervious Area through the calculation of ERUs assigned to Property, ERUs provide a consistent basis for allocating Stormwater Services Cost among diverse land uses and property sizes. Properties with greater Impervious Area generally generate higher Stormwater runoff volumes and receive a greater benefit from the Stormwater Water Management System than properties with less Impervious Area.

Section 2.02. Allocation of Stormwater Services Cost by ERU.

The Stormwater Services Cost shall be assessed against all Assessed Property within the incorporated area of the City of Gainesville, Florida at a rate of assessment based upon the special benefit accruing to such Assessed Property from the City's provision of stormwater management services, measured by the number of ERUs attributable to each Developed Property.

Section 2.03. Determination of Rate of an ERU.

In order to calculate the rate of assessment per ERU, divide the assessable Stormwater Services Cost by the total number of "Effective ERUs" within the City. Assessable Stormwater Services Cost means the portion of the Stormwater Services Cost determined to be assessed in any Fiscal Year. "Effective ERUs" are the total ERUs within the City after all retention credits have been applied to Developed Properties.

Article 3

Classification of Properties

Section 3.01. Classification of Properties.

(A) Each Property located within the City will be assigned to one of the following classifications:

1. Single Family Property
2. Duplex
3. Mobile Home
4. General Property

It is fair and reasonable to assign properties to the different classifications listed above because these categories are generally understood by the general public and used by government agencies to differentiate property. Each classification is different from the other classifications in terms of the typical size of the structure or the variability in Impervious Area within the classification. For instance, single family detached and attached properties do not vary significantly from each other in terms of the amount of Impervious Area and each property's impact on the Stormwater Management System. Mobile Homes not located within a Mobile Home Park have similar characteristics to Single Family Property, with primary difference being their size, which justifies charging a lower flat fee.

(B) Collectively, Apartments, Condominiums, Mobile Home Parks, Recreational Vehicle Parks, Non-Residential Property, and Mixed Use Property are part of the "General Property" classification because those properties will be assessed based upon a measured area basis rather than a flat fee basis. These properties often have common areas and generate Stormwater runoff collectively. They often have more Impervious Area and variability in Impervious Area than Single Family Property, Duplexes, and Mobile Homes, which is why measuring General Property on a square foot basis is fair and reasonable. A General Property may consist of multiple Parcels that are part of a development or complex that has shared infrastructure, such as entry and exit points, parking areas, walkways, athletic courts, and other common areas. The City has discretion to determine the boundaries of a General Property.

Section 3.02. Assignment of Properties to Classifications.

For over two decades, the City has assigned properties to the following categories: Single Family Property, Duplex, Condominium, Apartments, Mobile Homes and Non-Residential Property. The assignment of individual properties to a classification was accomplished based upon review of development applications, zoning, property use categories assigned by the Alachua County Property Appraiser, utility bills, and field work. With respect to assigning properties to the four classifications established by this resolution, the City will continue to review and update the classifications for each Property using the resources described above. In the event a Property does not clearly fall within one of the four classifications, the City will analyze the features of the property, including ownership form and amount of Impervious Area, and reasonably and fairly apportion a Stormwater Special

Assessment to the property in alignment with the methodology described in this Resolution. The City will have final authority to assign a Property to a classification and/or impose a Stormwater Special Assessment to a particular Property.

Section 3.03. Properties Assigned a Flat Charge.

The following Property classifications will be assigned a flat charge based upon the number of Dwelling Units on the Property: Single Family Properties, Duplexes, and Mobile Homes. The charge will be expressed in terms of ERUs. For Single Family Properties and Duplexes, each Dwelling Unit on the Parcel is assigned one (1) ERU, regardless of the number of square feet of Impervious Area it actually has. For Mobile Homes, each Mobile Home is assigned 0.6 ERU, regardless of the number of square feet of Impervious Area it actually has. The cost of individually measuring or verifying the Impervious Area for each Single Family Property, Duplex, and Mobile Home within the City greatly exceeds any benefit to be derived from individual measurement and verification.

Section 3.04. Properties Charged Based Upon Measured Area (General Properties).

(A) General Properties will be assigned fractional or whole ERUs based upon the actual measured square feet of Impervious Area and Semi-Impervious Area on the Property. Calculated ERUs will be extended to one decimal place and applied to each Parcel for billing purposes.

(B) Impervious Area for General Properties is measured using a Geographic Information System (GIS) software that relies on digitized representations of development features on individual Properties. The GIS software uses high-resolution aerial imagery to show impervious surfaces such as building footprints, driveways, parking areas, internal roadways, sidewalks, and other paved or compacted surfaces. For a couple of reasons, this approach is a fair and reasonable method of allocating the Stormwater Services Cost compared to an approach that charges a flat fee based upon the number of Dwelling Units within a Property. First, it recognizes that high-rise construction impacts the Stormwater Management System based upon the building footprint rather than on the total number of square feet of habitable space within the building. Second, it allows the inclusion of common elements and appurtenances to the main building structure(s), such as parking lots, clubhouses, pools and internal roads.

(C) A General Property might be assigned one distinct ad valorem property tax identification number by the Property Appraiser, or a General Property may have many individually owned Parcels with distinct ad valorem property tax identification numbers. Regardless of the number of Parcels within a General Property, the ERUs for the entire General Property will be calculated first. In other words, if a General Property has several individually owned Parcels, the Impervious and Semi-Impervious Area for the entire complex or development will be calculated before dividing ERUs for the complex/development among the Parcels. Impervious Area and Semi-Impervious Area of the common area within a General Property shall be included in calculating the number of ERUs assigned to the General Property. The total measured Impervious Area (expressed in square feet) will be divided by 2,300 square feet to determine the number of ERUs assigned to the General Property. If there are one or more Parcels within the General Property, a portion of the common area of the development/complex shall be ratably divided among the Parcels.

(D) General Properties with more than 2,300 square feet will be assigned one or more ERUs. General Properties with less than 2,300 square feet of Impervious area will be assigned at least one (1) ERU, unless the General Property receives a 100% retention credit. For General Properties less than 2,300 square feet that have no retention credits and that have multiple Parcels within the General Property, the one (1) ERU that is assigned to the General Property will be further divided among the Parcels so that each Parcel will be assessed a fraction of an ERU.

Section 3.05. Retention Credits.

General Properties are eligible to receive a retention credit based upon the amount of Stormwater retained on site. Properties that retain Stormwater on site generate less Stormwater, which results in less impact on and use of the

Stormwater Management System. Hence, the number of ERUs assigned to the Property will be reduced.

Article 4

Property Apportionment and Retention Credits

The Stormwater Services Assessment imposed upon each Assessed Property within the City shall be computed as follows:

Section 4.01. Single Family Property.

(A) The typical Single Family Property has 2,300 square feet. One (1) ERU represents 2,300 square feet. Each Single Family Property is assigned one (1) ERU per Dwelling Unit located on the Parcel. For the sake of clarity, an ADU will be assigned (1) ERU. Therefore, if a Property has both a detached single family home and an ADU, the Parcel will be assigned two (2) ERUs.

(B) If the ratio of Impervious Area to total area of the Single Family Property exceeds 50 percent and the total area of the Single Family Property exceeds 10,000 square feet, the Stormwater Services Assessment for the Property will be calculated in the same manner as General Property.

Section 4.02. Duplexes.

Each Dwelling Unit within a Duplex is assumed to have an average of 2,300 square feet. Each Duplex consists of two (2) Dwelling Units. Therefore, one (1) ERU is assigned to each Dwelling Unit within a Duplex, for a total of two (2) ERUs per Duplex.

Section 4.03. Mobile Homes.

Mobile Homes have roughly half of the amount of Impervious Area compared to a typical Single Family Property. Mobile Homes are roughly uniform in size. Therefore, 0.6 ERU is assigned to each Mobile Home that is not located within a Mobile Home Park.

Section 4.04. General Property.

The number of ERUs assigned to and the corresponding Stormwater Services Assessment imposed upon General Property requires multiple calculations that take into account the Impervious Area, Semi-Impervious Area, and Retention

Credits. A minimum value of one (1.0) ERU shall be assigned to each General Property (meaning a minimum of 1.0 ERU shall be assigned to the entire complex or development, regardless of the existence of individual Parcels within the General Property) unless such Property has earned a one hundred percent (100%) retention credit, in which case the Property will be assigned a value of 0.0 ERU. The Impervious Area and Semi-Impervious Area of each General Property shall be determined by the City Manager. There are four steps in the calculation:

1) First, calculate the number of base ERUs assigned to the General Property. The base ERUs consist of the Impervious Area plus half (0.5) of the Semi-Impervious Area, divided by 2,300 square feet. The formula is:

Number of Base ERUs =

(Impervious Area (sq. ft.) + 0.5 (Semi-Impervious Area (sq. ft.)) / 2,300 sq. ft.

2) Second, calculate the number of billable ERUs for each General Property. The number of billable ERUs consists of the product of the number of base ERUs multiplied by (1 minus the Retention Credit Factor). The formula is:

Number of Billable ERUs =

Number of Base ERUs × (1 - Retention Credit Factor)

3) Third, calculate the Stormwater Services Assessment for the General Property. The Stormwater Services Assessment consists of the product of the number of billable ERUs multiplied by the rate per ERU. The formula is:

Stormwater Services Assessment for the General Property =

(Number of Billable ERUs) × (Rate/ERU)

4) If one or more of the parcels within a General Property are individually owned, meaning they have separate ad valorem tax identification numbers, the Stormwater Services Assessment for the General Property will be ratably divided among the individual Parcels.

Section 4.05. Recreational Vehicle Park.

The Stormwater Services Assessment for a Recreational Vehicle Park shall be calculated using the same method for General Parcels. However, if the resulting number of square feet represented by billable ERUs exceeds the maximum square feet that can be assessed pursuant to section 166.223, Florida Statute, the Stormwater Services Assessment will be reduced in order to ensure the Recreational Vehicle Park is only assigned a number of ERUs based upon the maximum square feet set by statute. The total Stormwater Services Assessment for the Recreational Vehicle Park Property shall not be levied against the portion of recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle type unit, as mandated in section 166.223, Florida Statute.

Article 5

Stormwater Services Assessments

Section 5.01. Determination of Stormwater Services Cost; Establishment of Estimated Stormwater Services Assessments.

(A) The Stormwater Services Cost to be assessed and apportioned among benefitted properties for the Fiscal Year beginning October 1, 2026 is approximately $11,606,488.00.

(B) The estimated Stormwater Services Assessment to be assessed and apportioned among benefitted parcels pursuant to the methodology set forth herein to generate the estimated Stormwater Services Cost for the Fiscal Year beginning October 1, 2026 is hereby established as $150.65 per ERU for purposes of this Stormwater Initial Assessment Resolution.

(C) The estimated Stormwater Services Assessment specified in subsection (B) above is hereby established to fund the specified Stormwater Services Cost determined to be assessed in the Fiscal Year beginning October 1, 2026.

(D) No portion of such Stormwater Services Cost is attributable to the capital improvements necessitated by new growth or development that are funded by impact fee revenue.

(E) This Resolution does not limit the ability of the City to charge stormwater user fees to government properties.

(F) Stormwater Services Assessments shall not be charged to undeveloped property that has not been altered from the natural state, meaning the property has no Impervious Area or Semi-Impervious Area. Farmland, gardens, and landscaped areas shall also be exempt except for any roads, parking surfaces, or structures associated therewith. However, and notwithstanding the foregoing sentence, no special assessment may be imposed on any part of the property if such property is classified by the Property Appraiser as agricultural. See §163.3162(3)(b) and (c), Florida Statute.

(G) Any shortfall in the expected proceeds from the Stormwater Services Assessments due to any reduction or exemption from payment of the Stormwater Services Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Stormwater Services Assessment.

(H) The estimated Stormwater Services Assessment established in this Stormwater Initial Assessment Resolution shall be the estimated assessment rate applied by the City Manager in the preparation of the initial Assessment Roll for the Fiscal Year beginning October 1, 2026.

Section 5.02. Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an initial Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in Section 27-254 of the Ordinance. The Assessment Roll shall include all Parcels of Assessed Property within the City. The City Manager shall apportion the estimated Stormwater Services Cost to be recovered through Stormwater Services Assessments in the manner set forth in this Stormwater Initial Assessment Resolution.

(B) A copy of the Ordinance, this Stormwater Initial Assessment Resolution, documentation related to the estimated amount of the Stormwater Services Cost to be recovered through the imposition of Stormwater Services Assessments, and the initial Assessment Roll shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the initial Assessment Roll be in printed form if the amount of the Stormwater Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Stormwater Services Assessments for stormwater services as set forth in this Stormwater Initial Assessment Resolution is a fair and reasonable method of apportioning the Stormwater Services Cost among parcels of Assessed Property located within the City.

Section 5.03. Hardship Assistance.

(A) There is hereby created an economic hardship program to assist residential property Owners. This program is designed to financially assist City residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of the Stormwater Services Assessment.

(B) On an annual basis the City Commission may designate the funds available to provide any hardship assistance. The provision of hardship assistance in any one year shall in no way establish a right or entitlement to such assistance in any subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the City Commission.

(C) The City Manager shall establish guidelines and administer the hardship program.

(D) An Owner of Assessed Property who meets low income level and asset guidelines established by the City may be eligible to receive payment of the Stormwater Services Assessment by the City. Applicants for this hardship assistance shall provide written documentation satisfactory to the City Manager in order to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the City from funds other than those generated by the Stormwater Services Assessment.

Section 5.04. Method of Collection.

The Stormwater Services Assessments shall be collected from all Assessed Property pursuant to the Uniform Assessment Collection Act as provided in Section 27-264 of the Ordinance for the Fiscal Year beginning October 1, 2026.

Article 6

Notice and Public Hearing

Section 6.01. Authorization of Public Hearing.

There is hereby established a public hearing to be held at 5:30 p.m., or as soon thereafter as may be heard, on September 10, 2026 in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, at which time the City Commission will receive and consider any comments on the Stormwater Services Assessment from the public and affected property owners and consider imposing Stormwater Services Assessments.

Section 6.02. Notice by Publication.

The City Manager shall publish a notice of the public hearing authorized by Section 6.01 hereof in the manner and time provided in Section 27-255 of the Ordinance. The notice shall be published no later than August 21, 2026 in substantially the form attached hereto as Appendix A.

Section 6.03. Notice by Mail.

(A) The City Manager shall also provide notice by first class mail to the Owner of each Parcel of Assessed Property in the event circumstances described in Section 27-259(g) of the Ordinance so require. Such notices shall be mailed no later than August 21, 2026.

(B) If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of paragraph (A) of this Section 6.03, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

Article 7

General Provisions

Section 7.01. Application of Assessment Proceeds.

The revenue derived from the City's Stormwater Services Assessments will be utilized for the provision of stormwater services, facilities, and programs within the City. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund stormwater services, facilities, and programs.

Section 7.02. Severability.

The provisions of this Stormwater Initial Assessment 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 Stormwater Initial Assessment Resolution shall not be affected thereby.

Section 7.03. Effective Date.

This Resolution shall take effect immediately upon adoption.

Passed and adopted this 18th day of June, 2026.

Harvey L. Ward, Jr.
Mayor

Attest:

Kristen J. Bryant
City Clerk

Approved as to form and legality:

Daniel M. Nee
City Attorney

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Gainesville, Florida will conduct a public hearing to consider the imposition of annual stormwater services special assessments for the provision of stormwater services within the municipal boundaries of the City of Gainesville.

The hearing will be held at 5:30 p.m., or as soon thereafter as may be heard, on September 10, 2026, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Equity and Inclusion at (352) 334-5051, at least two days prior to the date of the hearing.

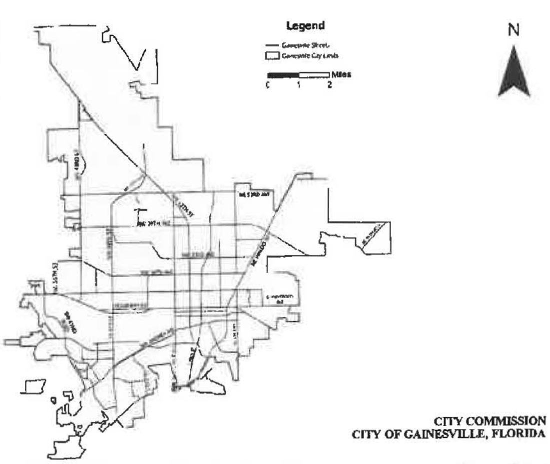
The annual assessment for each parcel of property will be based upon the number of Equivalent Residential Units (ERUs) attributed to that parcel. One (1) ERU is the equivalent of 2,300 square feet of impervious area. Properties assigned a flat fee are: single family (1 ERU), duplex (2 ERU), and mobile home (0.6 ERU). The number of ERUs for all other properties will be calculated based upon the total square feet of measured impervious area divided by 2,300.

The City Commission on June 18, 2026, adopted an Initial Assessment Resolution setting the proposed stormwater services special assessments to be assessed for the fiscal year beginning October 1, 2026 as follows:

$150.65 per Equivalent Residential Unit

The Stormwater Services Assessment Ordinance, the Stormwater Initial Assessment Resolution, documentation related to the estimated amount of the Stormwater Services Cost to be recovered through the imposition of Stormwater Services Special Assessments, and the Initial Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida.

The stormwater services non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact City of Gainesville Public Works at (352) 334-5070, Monday through Friday between 8:00 a.m. and 5:00 p.m.



CITY COMMISSION
CITY OF GAINESVILLE, FLORIDA

Prepared by the Dept. of Sustainable Development, April 2026

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APPENDIX "A"
Resolution No.
2026-433