



## Agenda Item Cover Sheet

Agenda Item N<sup>o</sup>. A-53

Meeting Date July 20, 2016

☒ Consent Section

☐ Regular Section

☐ Public Hearing

Subject:  
Initial Impact Fee Assessment Resolution

Department Name: Public Utilities

Contact Person: George B. Cassady (MLH)

Contact Phone: 964-2723

Sign-Off Approvals:

**Lucia Garsys**

07/01/2016

Assistant County Administrator

Date

**George Cassady**

06/23/2016

Department Director

Date

**Tom Fesler**

06/27/2016

Management and Budget – Approved as to Financial Impact Accuracy

Date

**Hank Ennis**

06/23/2016

County Attorney – Approved as to Legal Sufficiency

Date

Staff's Recommended Board Motion:

Approve the Initial Assessment Resolution to create an Impact Fee Assessment Unit under Chapter 106, Hillsborough County Code and set a Public Hearing on August 17, 2016, at 10:00 a.m. to consider approval of the Final Impact Fee Assessment Resolution to implement assessments against each property.

This program allows developers, builders and individual private property owners to pay impact fees for new development over a 20-year period. It is estimated that the County will collect a total of \$7,847,480.60 over the 20-year period from assessments imposed against the 22 properties in this unit. The collection from the assessments is included in the FY16 adopted budget for the Water Enterprise Fund.

Financial Impact Statement:

It is estimated that the County will collect a total of \$7,847,480.60 over the 20-year period from assessments imposed against the 22 properties in this unit. The collection from the assessments is included in the FY16 adopted budget for the Water Enterprise Fund.

Background:

The Impact Fee Assessment Unit program, under Chapter 106, Hillsborough County Code, was

approved by the Board on March 27, 1996, became effective on June 1, 1996. It provides a mechanism by which undeveloped properties may be included by property owners in a municipal services benefit unit in order to pay impact fees over a 20-year period. The procedure for creating an Impact Fee Assessment Unit includes 1) adopting an initial assessment resolution, 2) establishing an assessment roll for the impact fee assessment unit properties, 3) conducting a public hearing to consider creation of the assessment unit, 4) adopting a final resolution, creating the unit and imposing the assessment.

Until the balance of the fees has been collected within an impact fee assessment unit, an annual assessment resolution must be adopted by the Board to impose the assessment in any subsequent years. Participation in an Impact Fee Assessment Unit is completely voluntary. Property owners participate in this program either at their own request or in response to the County's request for participants. Hillsborough County Public Utilities Department, Water Enterprise Fund intends to continue establishing Impact Fee Assessment Units.

The current assessment District 16301 represents 1,332.17 water and 1,374.65 wastewater equivalent residential connections, commencing with the ad-valorem tax bill issued in November 2017.

List Attachments:

1 Resolution

**RESOLUTION NO. R16-\_\_\_\_**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, RELATING TO THE IMPOSITION OF IMPACT FEE ASSESSMENTS PURSUANT TO CHAPTER 106, HILLSBOROUGH COUNTY CODE OF ORDINANCES AND LAWS; DESCRIBING THE PROPERTY TO BE LOCATED WITHIN THE PROPOSED IMPACT FEE ASSESSMENT UNIT 16301; ESTABLISHING THE IMPACT FEES AND BUILDER PAYMENT WITHIN THE IMPACT FEE ASSESSMENT UNIT; ESTABLISHING THE AMOUNT AND TERM OF THE ANNUAL IMPACT FEE ASSESSMENTS; DESCRIBING THE PROVISIONS FOR ACCELERATION AND REPAYMENT OF IMPACT FEE ASSESSMENTS; DIRECTING THE UTILITY DIRECTOR TO PREPARE A TENTATIVE IMPACT FEE ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED IMPACT FEE ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

UPON MOTION BY COMMISSIONER\_\_\_\_\_, SECONDED BY COMMISSIONER\_\_\_\_\_, THE FOLLOWING RESOLUTION WAS ADOPTED BY A VOTE OF \_\_\_\_ TO \_\_\_\_; COMMISSIONER\_\_\_\_\_, \_\_\_\_\_, VOTING "NO".

**BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, AS FOLLOWS:**

**ARTICLE I****DEFINITIONS AND CONSTRUCTION**

**SECTION 1.01.DEFINITIONS.** As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

**"Assessable Impact Fee"** means the amount computed by deducting the sum of the Builder Payment from the sum of the Impact Fee.

**"Board"** means the Board of County Commissioners of Hillsborough County, Florida.

**"Builder Payment"** means the minimum amount due from a builder prior to issuance of a certificate of occupancy established by the Board in the Utility Rate Resolution, as confirmed and fixed for property located within the Impact Fee Assessment Unit pursuant to Section 3.03 hereof, to pay a portion of the Impact Fee.

**"Impact Fee Assessment"** means a special assessment computed pursuant to Section 3.05 hereof and imposed by the County against property located within the Impact Fee Assessment Unit to permit payment of the Assessable Impact Fee over a period of years.

**"Impact Fee Assessment Roll"** means the non-ad valorem assessment roll relating to the Impact Fee Assessments.

**"Impact Fee Assessment Unit"** means the proposed Impact Fee Assessment Unit 16301 described in Section 3.01 hereof.

**"Impact Fee"** means the fees established by the Board in the Utility Rate Resolution, as confirmed and fixed for property located within the Impact Fee Assessment Unit pursuant to Section 3.03 hereof, to fund the capital cost of the capacity attributable to a service connection.

**"Impact Fee Component"** means the amount computed for each Tax Parcel pursuant to Section 3.05(A) hereof.

**"Collection Cost"** means the estimated annual cost to be incurred by the County in connection with collection of the Impact Fee Assessments.

**"Collection Cost Component"** means an amount computed for each Tax Parcel pursuant to Section 3.05(B) hereof.

**"County"** means Hillsborough County, a political subdivision of the State of Florida.

**"Final Impact Fee Assessment Resolution"** means the resolution described in Section 106-31 of the Hillsborough County Code of Ordinances and Laws that imposes Impact Fee Assessments within the Impact Fee Assessment Unit.

**"Government Property"** means property owned by the United States of America or any agency thereof, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

**"Prepayment Amount"** means the Assessable Impact Fee, reduced (A) pursuant to Section 3.05(E) hereof for amounts amortized by the annual Impact Fee Assessment, and (B) if applicable, pursuant to Section 3.06(B) hereof for amounts paid at issuance of a certificate of occupancy in excess of the Builder Payment.

**"Property Appraiser"** means the Hillsborough County Property Appraiser.

**"Statutory Discount Amount"** means the amount computed for each Tax Parcel pursuant to Section 3.05(C) hereof.

**"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.

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

**"Utility Director"** means the chief administrative officer of the County's Public Utilities Department or such person's designee.

**"Utility Rate Resolution"** means the schedule of rates, fees and charges approved by the Board following a duly advertised public hearing.

**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 gender, unless the sense indicates otherwise.

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

(A) Article VIII, Section 1 of the Florida Constitution, Sections 125.01 and 125.66, Florida Statutes, grant to the Board all powers of local self-government to perform county functions and to render services for county purposes in a manner not inconsistent with general law, or with special law approved by vote of the electors, and such power may be exercised by the enactment of county ordinances. The availability and reservation of water and wastewater capacity to serve unimproved property within the Impact Fee Assessment Unit provides a special benefit to such property by facilitating the development thereof.

(B) A reduction in the amount otherwise payable upon issuance of a certificate of occupancy in exchange for Impact Fee Assessments imposed within the Impact Fee Assessment Unit, that permits the Assessable Impact Fee to be paid over a period of years, provides an additional special benefit by reducing the immediate cash development cost of property located within the Impact Fee Assessment Unit.

(C) To offset the loss of investment earnings caused by deferral of the Assessable Impact Fee, the Impact Fee Component of the annual Impact Fee Assessment should include interest. Since the loss of investment earnings cannot be determined, interest at a rate equal to the County's current estimated borrowing rate is deemed to be fair and equitable.

(D) To ensure that the County receives the full amount of the Assessable Impact Fee, plus interest, it is fair and equitable for the annual Impact Fee Assessment to include the Collection Cost Component and the Statutory Discount Amount.

## **ARTICLE II**

### **NOTICE AND PUBLIC HEARING**

**SECTION 2.01. IMPACT FEE ASSESSMENT ROLL.** The Utility Director is hereby directed to prepare a preliminary Impact Fee Assessment Roll in the manner provided in Chapter 106 of the Hillsborough County Code of Ordinance and Laws. The Utility Director shall compute the Impact Fee Assessment for each Tax Parcel located within the Impact Fee Assessment Unit as reflected on the Tax Roll in conformity with Article III hereof. The Impact Fee Assessment Roll shall be maintained on file in the offices of the Utility Director and open to public inspection. The foregoing shall not be construed to require that the Impact Fee Assessment Roll be in printed form if the amount of the Impact Fee Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

**SECTION 2.02. PUBLIC HEARING.** A public hearing will be conducted by the Board at 10:00 a.m. on August 17, 2016, in the County Commission Chambers of the Hillsborough County Administration Building at 601 East Kennedy Boulevard, Tampa, Florida, to consider imposition of the Impact Fee Assessments.

**SECTION 2.03. NOTICE BY PUBLICATION.** Upon completion of the preliminary Impact Fee Assessment Roll, the Utility Director shall publish a notice of the public hearing authorized by Section 2.02 hereof in the manner and the time provided in Section 106-29 of the Hillsborough County Code of Ordinances and Laws. Such notice shall be in substantially the form attached hereto as Appendix B.

**SECTION 2.04. NOTICE BY MAIL.** Upon completion of the preliminary Impact Fee Assessment Roll, the County Administrator shall, at the time and in the manner specified in Section 106-30 of the Hillsborough County Code of Ordinances and Laws, provide first class mailed notice of the public hearing authorized by Section 2.02

hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix C.

### **ARTICLE III**

#### **IMPACT FEE ASSESSMENTS**

**SECTION 3.01. PROPOSED IMPACT FEE ASSESSMENT UNIT.** The proposed Impact Fee Assessment Unit 16301 shall include the property described in Appendix A hereto. The Impact Fee Assessment Unit is proposed for the purpose of substituting the Builder Payment for the Impact Fee otherwise payable upon issuance of a certificate of occupancy in exchange for Impact Fee Assessments that permit the Assessable Impact Fee to be paid over a period of years, thus reducing the immediate cash development cost of property located within the Impact Fee Assessment Unit. The Board may expand the Impact Fee Assessment Unit, without further notice to the owners of property described in Appendix A, to include additional property against which annual Impact Fee Assessments of the same amount and terms described herein will be imposed; provided however, that no such expansion shall increase the annual Impact Fee Assessment payable in respect of the property described in Appendix A or modify the terms thereof.

**SECTION 3.02. IMPOSITION OF IMPACT FEE ASSESSMENTS.** Impact Fee Assessments shall be imposed against property located within the Impact Fee Assessment Unit, the annual amount and term of which shall be computed for each Tax Parcel in accordance with this Article III. When imposed, the Impact Fee Assessment for each year shall constitute a lien pursuant to Section 106-34 of the Hillsborough County Code of Ordinances and Laws upon the Tax Parcels located in the Impact Fee Assessment Unit.

**SECTION 3.03. CONFIRMATION OF FEES AND CHARGES.** Property located within the Impact Fee Assessment Unit will be subject to fees and charges at the following rates for each equivalent residential connection (ERC): Impact Fee \$3,550 (water=\$1,750 and wastewater=\$1,800) and Builder Payment \$225 (water=\$92 and wastewater=\$133). Property for which a building permit for construction has been issued prior to the establishment of the Assessment Unit will be assessed fees and charges in accordance with the Rate Resolution in effect at the time of issuance of the building permit. The amounts of the Impact Fee and Builder Payment are confirmed for property located within the Impact Fee Assessment Unit and shall not be subject to change upon imposition of Impact Fee Assessments.

**SECTION 3.04. DETERMINATION OF ASSESSABLE IMPACT FEES.** Based upon the fees and charges set forth in Section 3.03 hereof, the Assessable Impact Fee for each ERC of water and wastewater lot is \$3,325 (water=\$1,658 and wastewater=\$1,667). The Utility Director shall determine the Assessable Impact Fee for all other parcels of property, utilizing the fees and charges set forth in Section 3.03 hereof and taking into consideration the applicable land use and zoning category. The Utility Director may rely upon the certification of the property owner or the owner's agent in connection with this determination.

**SECTION 3.05. COMPUTATION OF IMPACT FEE ASSESSMENTS.** Impact Fee Assessments will be imposed for a period of twenty years, commencing with the ad valorem tax bill to be issued in November 2017. The annual Impact Fee Assessment shall be computed for each Tax Parcel in the manner set forth in this Section 3.05.

(A) IMPACT FEE COMPONENT. Upon determination of the Assessable Impact Fee for each Tax Parcel, a payment schedule shall be prepared to amortize the Assessable Impact Fee in equal annual payments over a period of twenty years with interest at 5.00 percent per annum. The schedule shall identify the portions of each annual payment attributable to interest and principal; the Impact Fee Component will be equal to the total annual payment. Notwithstanding the foregoing, the Impact Fee Component will be recalculated if a prepayment is made pursuant to Section 3.06(B) hereof or if the actual development requires reduction of the Prepayment Amount, as set forth in Section 3.08(A) hereof.

(B) COLLECTION COST COMPONENT. The "Collection Cost Component" shall be computed each year for each Tax Parcel by (1) dividing (a) the Collection Cost by (b) the sum of the Impact Fee Components for all Tax Parcels within the Impact Fee Assessment Unit, and (2) multiplying the result by the Impact Fee Component for such Tax Parcel.

(C) STATUTORY DISCOUNT AMOUNT. The "Statutory Discount Amount" shall be calculated for each Tax Parcel by dividing the sum of the Impact Fee Component and the Collection Cost Component by a factor of .96 reflecting the maximum discount allowed for early payment under the Uniform Assessment Collection Act.

(D) ASSESSMENT. The annual Impact Fee Assessment for each Tax Parcel shall be computed as the sum of the Impact Fee Component, the Collection Cost Component and the Statutory Discount Amount. The Assessable Impact Fee for each



ERC of water and wastewater lot is \$290.01 annually (water=\$144.61 and wastewater=\$145.40).

(E) COMPUTATION OF REVISED PREPAYMENT AMOUNT. Upon issuance of the ad valorem tax bill for each Year, a revised Prepayment Amount for each Tax Parcel shall be computed by deducting the portion of the Impact Fee Component for such Year that is attributable to principal, as set forth in the payment schedule prepared pursuant to Section 3.05(A) hereof or, if applicable, Section 3.06(B) or 3.08(A) hereof.

**SECTION 3.06. OPTIONAL PREPAYMENT.**

(A) The owner of each Tax Parcel subject to the Impact Fee Assessment shall be entitled to prepay all future unpaid annual Impact Fee Assessments upon payment of an amount equal to the Prepayment Amount.

(B) At issuance of a certificate of occupancy, only the owner of each Tax Parcel subject to the Impact Fee Assessment shall be entitled to pay a portion of the Prepayment Amount. In such event, a revised payment schedule shall be prepared to amortize the new Prepayment Amount for such Tax Parcel in equal annual payments over the remainder of the initial twenty year period with interest at the rate set forth in Section 3.05(A) hereof. The schedule shall identify the portions of each annual payment attributable to interest and principal; the Impact Fee Component of the Impact Fee Assessment for future years will be equal to the total annual payment.

**SECTION 3.07. MANDATORY PREPAYMENT.** If at any time a tax certificate has been issued and remains outstanding in respect of any Tax Parcel subject to the Impact Fee Assessment, the owner shall prepay all future unpaid annual Impact Fee Assessments for such Tax Parcel if the County, at its sole option, elects to accelerate the Impact Fee Assessment. The amount required to prepay the future unpaid annual Impact Fee Assessments will be equal to the Prepayment Amount.

**SECTION 3.08. ADJUSTMENT FOR ACTUAL DEVELOPMENT.**

(A) If upon issuance of a certificate of occupancy it is determined that the actual development of any Tax Parcel is less intense than the development expectations utilized to determine the Assessable Impact Fee pursuant to Section 3.04 hereof, the difference between the Assessable Impact Fee determined pursuant to Section 3.04 and the Assessable Impact Fee that would have been computed for the actual development shall be deducted from the Prepayment Amount and a revised payment schedule shall be prepared to amortize the new Prepayment Amount for such Tax Parcel in equal annual

payments over the remainder of the initial twenty year period with interest at the rate set forth in Section 3.05(A) hereof. The schedule shall identify the portions of each annual payment attributable to interest and principal; the Impact Fee Component of the Impact Fee Assessment for future years will be equal to the total annual payment.

(B) If upon issuance of a certificate of occupancy it is determined that the actual development of any Tax Parcel is more intense than the development expectations utilized to determine the Assessable Impact Fee pursuant to Section 3.04 hereof, the difference between the Assessable Impact Fee determined pursuant to Section 3.04 and the Assessable Impact Fee that would have been computed for the actual development shall be paid at issuance of the certificate of occupancy with the Builder Payment.

### **SECTION 3.09. REALLOCATION UPON FUTURE SUBDIVISION.**

(A) Upon subdivision of any Tax Parcel located within the Impact Fee Assessment Unit that is subject to the Impact Fee Assessment, and compliance with the conditions set forth below, the Prepayment Amount for such Tax Parcel shall be reallocated among the subdivided parcels; provided however, that if a Tax Parcel includes more than one single-family residential platted lot, the Assessment imposed against such Tax Parcel may be reallocated among the single-family residential platted lots upon (1) application of the owner and (2) assignment of a distinct ad valorem property tax identification number to each single-family residential platted lot or any combination of single-family residential platted lots by the Property Appraiser.

(B) In order to have the Prepayment Amount for such Tax Parcel reallocated in connection with any such subdivision, the owner shall be required to apply to the County and comply with each of the following conditions:

(1) a recorded plat, approved site plan or comparable document must be provided to the County sufficient in detail to describe adequately the location of the Tax Parcel and the individual parcels in the proposed subdivision;

(2) the Property Appraiser must have assigned distinct ad valorem property tax identification numbers to each individual subdivided parcel or committed in writing to assign such numbers prior to the next ensuing August 1 or any later date approved by the County that will not prevent timely certification of the Impact Fee Assessment Roll in accordance with the Uniform Assessment Collection Act;

(3) at the expense of the property owner, an appraisal must be provided

by a County-approved "certified general appraiser," as defined in Section 475.611 (k), Florida Statutes, which indicates the fair market value of the Tax Parcel prior to the subdivision and the fair market value of each individual subdivided parcel; in determining the fair market value of the individual subdivided parcels, the appraiser may take into consideration any infrastructure improvements that are then under construction if funds sufficient for their completion are secured to the satisfaction of the County Attorney;

(4) a proposed reallocation of the Prepayment Amount to each individual parcel must be provided to the County; provided however, that no portion of the Prepayment Amount may be reallocated to property proposed for dedication to the public or to common use of the subdivided parcels;

(5) the fair market value of each separate parcel after the subdivision must be at least five times the Prepayment Amount reallocated thereto;

If the owner of any Tax Parcel subject to the Impact Fee Assessment subdivides such Tax Parcel and fails to comply with the foregoing conditions, the County shall reallocate the Prepayment Amount among the subdivided parcels, based upon the number of ERCs attributed to each subdivided parcel and considering the land value, without improvements, assessed to each subdivided parcel by the Property Appraiser. At its sole option, the County may obtain an appraisal of the subdivided parcels at any time. If an appraisal is obtained, the cost of the appraisal will be allocated among the subdivided parcels on the basis of the value reflected therein and added to the Collection Cost Component of the Impact Fee Assessment for each subdivided parcel in the Year following receipt of the appraisal. It is hereby found and determined that the foregoing method of reallocating the Prepayment Amount among subdivided parcels is fair and reasonable, taking into consideration the opportunity for reallocation available to the owner.

## **ARTICLE IV GENERAL PROVISIONS**

### **SECTION 4.01. METHOD OF COLLECTION.**

(A) Subject to the provisions of Section 4.01(B) hereof, the Impact Fee Assessments shall be collected pursuant to the Uniform Assessment Collection Act; provided however, that any Impact Fee Assessment against Government Property shall be collected pursuant to Section 106-66 of the Hillsborough County Code of Ordinances and Laws.

(B) The following shall be conditions precedent to collection of the Impact Fee Assessments under the Uniform Assessment Collection Act:

(1) The County shall enter into a written agreement with the Property Appraiser and the Tax Collector for reimbursement of necessary expenses.

(2) The Utility Director shall publish notice once each week for four consecutive weeks of a public hearing at which the Board will consider adoption of a resolution expressing its intent to collect the Impact Fee Assessments on the ad valorem tax bill, which hearing shall be conducted prior to January 1, 2017. If adopted, copies of the resolution shall be provided to the Property Appraiser, Tax Collector, and State of Florida Department of Revenue prior to Jan 10, 2017.

If the foregoing conditions are not met, the Impact Fee Assessments shall be collected pursuant to Section 106-64 of the Hillsborough County Code of Ordinances and Laws.

**SECTION 4.02. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 4.03. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

STATE OF FLORIDA                    )  
COUNTY OF HILLSBOROUGH    )

I, PAT FRANK, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of a Resolution adopted by the Board at its meeting of \_\_\_\_\_ as the same appears of record in Minute Book \_\_\_\_\_ of the Public Records of Hillsborough County, Florida

WITNESS my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

PAT FRANK, CLERK

By: \_\_\_\_\_

Deputy Clerk

APPROVED BY COUNTY ATTORNEY

By: \_\_\_\_\_

Approved as to form and legal sufficiency

## **APPENDIX A**

### **DESCRIPTION OF PROPOSED IMPACT FEE ASSESSMENT UNIT**

**THE WATER AND/OR WASTEWATER ASSESSMENT UNIT 16301 SHALL ENCOMPASS  
THE PROPERTY REFERENCED BY THE FOLLOWING PARCEL NUMBERS ON THE  
HILLSBOROUGH COUNTY AD VALOREM TAX ASSESSMENT ROLL AS OF THE  
EFFECTIVE DATE OF THIS RESOLUTION**

**WATER AND WASTEWATER  
IMPACT FEE ASSESSMENT UNIT 16301**

<b>FOLIO #</b>	<b>LEGAL DESCRIPTION</b>
003609.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
004139.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
005487.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
005760.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
013282.0100	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
013282.0100	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
015932.0100	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
019058.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
050940.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
051364.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
051364.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
052091.5216	MARINA VILLAGE PART OF LOT 8
055327.0100	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
055388.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
075687.0010	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
077481.0200	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
077481.0200	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
077709.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
077709.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
078011.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
078011.0000	ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS FOLIO# CAN BE FOUND AT ( <a href="http://www.hcpafl.org">http://www.hcpafl.org</a> )
079025.0400	ARMSTRONG & DOWDELL SUBDIVISION LOTS 4 AND 5 BLOCK 1

**APPENDIX B**  
**FORM OF NOTICE TO BE PUBLISHED**



## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Hillsborough County, Florida, will conduct a public hearing to consider creation of the Hillsborough County Water and/or Wastewater Impact Fee Assessment Unit 16301, which includes vacant lots in the listed subdivisions, and to impose Impact Fee Assessments against the property located therein. The hearing will be held at 10:00 a.m. on August 17, 2016, in the County Commission Chambers of the Hillsborough County Administration Building at 601 East Kennedy Boulevard, Tampa, Florida. All meeting facilities are Americans with Disabilities Act compliant. In accordance with the Americans with Disabilities Act (ADA), persons needing special accommodations to participate in these proceedings, and also those seeking an interpreter, should contact the Citizens Action Center at Telephone Number (813) 272-5900 not later than 48 hours prior to the proceedings. All affected property owners have a right to appear at the hearing and to file written objections with the Board of County Commissioners within 20 days of this notice. IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD OF COUNTY COMMISSIONERS WITH RESPECT TO ANY MATTER CONSIDERED AT THE PUBLIC HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE, HE OR SHE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

The Impact Fee Assessments have been proposed to fund a portion of the Impact Fee otherwise due at time of connection to the County's water and/or wastewater system. The Assessable Impact Fee for each Tax Parcel will be determined by deducting the Builder Payment to be made at issuance of a certificate of occupancy from the sum of the Impact Fee otherwise payable. The Impact Fee Assessment will be equal to the amount necessary to amortize the Assessable Impact Fee over twenty years with interest at the rate of 5.00 percent per annum plus collection costs and an amount equal to the available statutory discount. A more specific description is set forth in the Initial Impact Fee Assessment Resolution adopted by the County Commission on July 20, 2016. Copies of the Initial Impact Fee Assessment Resolution and the preliminary Impact Fee Assessment Roll are available for inspection at the Public Utilities Department office located at 925 E. Twiggs Street, Tampa, Florida.

The County intends to collect the Impact Fee Assessments on the ad valorem tax bill, collected by the tax collector, as authorized by Section 197.3632, Florida Statutes. Future annual Impact Fee Assessments may be prepaid at the option of the property owner. Annual Impact Fee Assessments will be payable for a period of twenty years, commencing with the tax bill to be mailed in November 2017. Failure to pay the Impact Fee Assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

To obtain detailed information about the location in the ad visit our website at <https://fl-hillsboroughcounty.civicplus.com/DocumentCenter/View/5995>, or contact Mary Lee Hubner, with the Hillsborough County Public Utilities Department at (813) 964-2723.

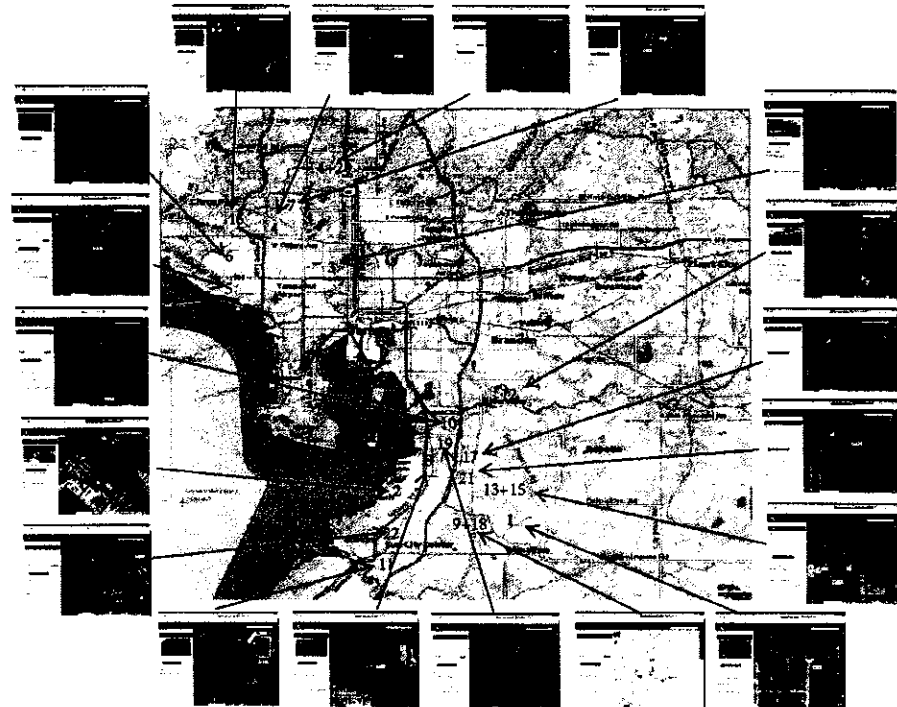
## HILLSBOROUGH COUNTY

FOLIO NO.

HILLSBOROUGH COUNTY WATER  
AND/OR WASTEWATER  
IMPACT FEE ASSESSMENT UNIT 16301

ANNUAL  
ASSESSMENT  
AMOUNT (per lot)

1	079025.0400	Armstrong&DowdellSubLots4-5,Blk1,(1)W(.80)WW	\$260.93
2	052091.5216	Marina Village, Pt. of Lot 8, (1) W (1) WW	\$290.01
3	005760.0000	Bay West Club M.H.Community(16)W+WW	\$2,785.32
4	015932.0100	Lakeshore Road Subdivision, (15) Lots	\$4,350.15
5	004139.0000	Jackson Square Twnhms(42)MMUnits	\$7,311.36
6	005487.0000	Memorial Oaks Residential, (30) Lots	\$8,700.30
7	019058.0000	The Sanctuary At Carrollwood, (30) Lots	\$8,700.30
8	050940.0000	Symmes Cove, (32) Lots	\$9,135.68
9	078011.0000	Valencia Lakes Tract P, (41) Lots	\$11,890.41
10	051364.0000	Carriage Pointe South Phase 2D-1, (44) Lots	\$12,760.44
11	055327.0100	6th Street Ruskin, (47) Lots	\$13,630.47
12	075687.0010	Arbor Park, (50) Lots	\$14,500.50
13	077709.0000	Pradera Lakes Tract A Phase 2, (59) Lots Martinez	\$17,110.59
14	013282.0100	Properties Phase 2, (62) Lots	\$17,980.62
15	077709.0000	Pradera Lakes Tract A Phase 1, (68) Lots	\$19,720.68
16	003609.0000	Citrus Park Crossings - Hotel #1	\$22,548.66
17	077481.0200	Twin Creeks Phase 2, (94) Lots	\$27,260.94
18	078011.0000	Valencia Lakes Tract O, (100) Lots	\$29,001.00
19	051364.0000	Carriage Pointe South Phase 2B, (105) Lots Martinez	\$30,451.05
20	013282.0100	Properties Phase 1, (108) Lots	\$31,321.08
21	077481.0200	Twin Creeks Phase 1, (146) Lots	\$42,341.46
22	055388.0000	Wynnmere East Phase 2, (208) Lots	\$60,322.08



**APPENDIX C**  
**FORM OF NOTICE TO BE MAILED**

**HILLSBOROUGH COUNTY, FLORIDA  
NOTICE OF HEARING TO IMPOSE SPECIAL ASSESSMENTS IN THE  
HILLSBOROUGH COUNTY IMPACT FEE ASSESSMENT UNIT 16301**

TAX PARCEL NUMBER: 003609.0000

July 21, 2016

LEGAL DESCRIPTION: ADDITIONAL PARCEL DESCRIPTION INFORMATION FOR THIS  
FOLIO# CAN BE FOUND AT (<http://www.hcpafl.org>)

PROJECT NAME: Citrus Park Crossings - Hotel #1

OWNER: CITRUS PARK HOTEL, LLC  
5032 TAMPA WEST BLVD.  
TAMPA, FL 33634

Notice is hereby given that the Board of County Commissioners of Hillsborough County, Florida, will conduct a public hearing to consider creation of Impact Fee Assessment Unit 16301, which includes the tax parcel and project identified above, and to impose Impact Fee Assessments against the property located therein. The hearing will be held at 10:00 a.m. on August 17, 2016, in the County Commission Chambers of the Hillsborough County Administration Building at 601 East Kennedy Boulevard, Tampa, Florida. In accordance with the Americans with Disabilities Act (ADA), persons needing special accommodations to participate in these proceedings, and also those seeking an interpreter, should contact the Citizens Action Center at telephone number (813) 272-5900 not later than 48 hours prior to the proceedings. IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD OF COUNTY COMMISSIONERS WITH RESPECT TO ANY MATTER CONSIDERED AT THE PUBLIC HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE, HE OR SHE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

The Impact Fee Assessments have been proposed to fund a portion of the impact fee for connection to the County's water and/or wastewater system, otherwise due upon issuance of a certificate of occupancy. The Assessable Impact Fee for each Tax Parcel will be determined by deducting the Builder Payment to be made at issuance of a certificate of occupancy from the sum of the impact fee and accrued guaranteed revenue fees otherwise payable. The Impact Fee Assessment will be equal to the amount necessary to amortize the Assessable Impact Fee over twenty years with interest at the rate of 5.00 percent per annum plus collection costs and an amount equal to the available statutory discount. A more specific description is set forth in the Initial Impact Fee Assessment Resolution adopted by the County Commission on July 20, 2016. Copies of the Initial Impact Fee Assessment Resolution and the preliminary Impact Fee Assessment Roll are available for inspection at the Public Utilities Department Office located at 925 E. Twiggs, Tampa, Florida.

The County intends to collect the Impact Fee Assessments on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Future annual Impact Fee Assessments will be payable for a period of twenty years, commencing with the tax bill to be mailed in November 2017. Failure to pay the Impact Fee Assessment will cause a tax certificate to be issued against the property, which may result in a loss of title.

To obtain the per parcel/unit amount (if applicable), divide the figures below by the number of lots/units in this project, as indicated above:

Impact Fee Water(62.17 ERC's @ \$1,658 each)	\$103,077.86
Impact Fee Wastewater (93.25 ERC's @ \$1,667 each)	\$155,447.75
Prepaid Accrued Guaranteed Revenue Fees (AGRF)	\$0.00
Builder Payment (water and wastewater)*	\$18,121.89
Assessable Impact Fee (water and wastewater)	\$258,525.61
Annual Impact Fee Assessment (water and wastewater)	\$22,548.66

Note: Prepayment of 1/6 AGRF will be deducted from the total builder payment on a per lot/unit basis.

The County expects to collect a combined total of \$392,374.03 each year from all of the properties located within Impact Fee Assessment Unit 16301.

**If/when this property is sold, it may be your responsibility, as the seller, to notify the buyer of this special assessment. The County has attached an example of an Impact Fee Assessment Unit Disclosure Form for your convenience.**

If you have any questions, please contact the Hillsborough County Public Utilities Department at 813-964-2704.

HILLSBOROUGH COUNTY, FLORIDA