

Wastewater Annual Fee Waiver Guide For Fiscal Year 2026

The following guidance addresses Wastewater annual fee waiver pursuant to [Section 218.075, F.S.](#)

*****If the County or Municipality does not meet the Applicability Requirement, please do not apply*****

- A. **Applicability Requirement** – The fee reduction provision applies only to the following and must meet one of the 5 economic criteria specified in [Section 218.075, F.S.](#)
1. Counties of population 50,000 or less on April 1, 1994, until such counties exceed a population of 75,000. **see attached list of Counties that qualified in 1994 and section B. below.*
 2. Municipalities with a population of 25,000 or less **see section B. below.*
 3. Any entity created by special act, local ordinance, or interlocal agreement of such Counties or Municipalities defined above **refer to number 1. or 2. above.*
 4. Any County or Municipality not included within a metropolitan statistical area
- B. **Economic Criteria** – Supporting documentation may be obtained from the Department of Revenue (DOR), Research and Analysis Unit. Go to <https://floridarevenue.com/property/Pages/Cofficial.aspx> Then scroll down to “Permit Fee Reductions Memos” to select a County or Municipality. The supporting documentation obtained must be for the most current “Ad Valorem Data Book”. For questions email PTOResearchAnalysis@floridarevenue.com or contact:
Allison.Kever@floridarevenue.com (850)617-8925
Harvey.Bissoo@floridarevenue.com or call (850)717-6502
Brendan.Savage@floridarevenue.com or call (850)617-8879
- C. **Financial Criteria** – One of the financial criteria under which some applicable entities might apply is for “a state of financial emergency”. Supporting documentation for this provision can be determined by referring to [Section 218.503\(1\) F.S.](#).
- D. **Certification** – The attached worksheet ‘Request to Waive a Current Wastewater Annual Fee’ identifies the economic criteria required for fee waiver. The Authorized Representative “governing body” applying must be someone who formulates policy and directs the affairs of an institution (e.g. City Mayor, County Commission Chairman, etc). This applicant must physically sign the worksheet certifying that the cost of the annual fee is a “fiscal hardship” to the applicable entity and identify (check mark) which criteria is being claimed. The most current Permit Fee Reduction Memo from the Department of Revenue must be included in support of such a claim. **Note that even if a fee waiver was claimed in previous years, the certification applies only to the current fiscal year.*
- E. **Request** – Applicable Counties and Municipalities should email the following 3 items in one pdf:
2. **Invoice** for the current fiscal year
 3. **Worksheet** completed and signed **Please physically sign and scan.*
 4. **Permit Fee Reduction Memo** for the current year from the Department of Revenue
- *If emailing, please submit all 3 items in only one pdf and email to Noreen.Biernacki@FloridaDEP.gov or mail to the Department of Environmental Protection, Division of Water Resource Management, c/o Noreen Biernacki, 2600 Blair Stone Rd., Tallahassee, FL 32399. For questions call 850-245-8577.*
- F. **Approval** – After review of the request, if the applicable entity qualifies, the fee will be waived in its entirety for the currently invoiced fiscal year applying.

Florida Statutes

[Title XIV](#) Taxation and Finance

[Chapter 218](#) Financial Matters Pertaining to Political Subdivisions

[218.075](#) Reduction or waiver of permit processing fees.—Notwithstanding any other provision of law, the Department of Environmental Protection and the water management districts shall reduce or waive permit processing fees for counties with a population of 50,000 or less on April 1, 1994, until such counties exceed a population of 75,000 and municipalities with a population of 25,000 or less, or for an entity created by special act, local ordinance, or interlocal agreement of such counties or municipalities, or for any county or municipality not included within a metropolitan statistical area. Fee reductions or waivers shall be approved on the basis of fiscal hardship or environmental need for a particular project or activity. The governing body must certify that the cost of the permit processing fee is a fiscal hardship due to one of the following factors:

- (1) Per capita taxable value is less than the statewide average for the current fiscal year;
- (2) Percentage of assessed property value that is exempt from ad valorem taxation is higher than the statewide average for the current fiscal year;
- (3) Any condition specified in [s. 218.503\(1\)](#) which results in the county or municipality being in a state of financial emergency;
- (4) Ad valorem operating millage rate for the current fiscal year is greater than 8 mills; or
- (5) A financial condition that is documented in annual financial statements at the end of the current fiscal year and indicates an inability to pay the permit processing fee during that fiscal year.

The permit applicant must be the governing body of a county or municipality or a third party under contract with a county or municipality or an entity created by special act, local ordinance, or interlocal agreement and the project for which the fee reduction or waiver is sought must serve a public purpose. If a permit processing fee is reduced, the total fee shall not exceed \$100.

History.—s. 1, ch. 94-278; s. 8, ch. 98-258; s. 25, ch. 2004-305; s. 4, ch. 2012-205.

**Request to Waive a Current Wastewater Annual Fee
Pursuant to Section 218.075, F.S.**

Applicant

Facility ID: _____ **Facility Name:** _____

Name of County, Municipality, or entity thereof: _____

Authorized Representative "governing body": _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: _____ E-mail: _____

The undersigned hereby certifies that the above local government meets the population requirements of [Section 218.075 F.S.](#), and (*check the following applying to your claim*):

- ✓ The above individual is the applicant for a County, Municipality, or created entity thereof for which this fee reduction is sought; and
- ✓ Certifies the above local government qualifies for permit processing fee reduction for the 2026 fiscal year due to one or more of the following factor(s):
 - ☐ (1) The per capita taxable value is less than the statewide average for the current fiscal year;
 - ☐ (2) The percentage of assessed property value that is exempt from ad valorem taxation is higher than the statewide average for the current fiscal year;
 - ☐ (3) Any condition specified in [Section 218.503\(1\) F.S.](#) which results in the county or municipality being in a state of financial emergency;
 - ☐ (4) Ad valorem operating millage rate for the current fiscal year is greater than 8 mills; or
 - ☐ (5) A financial condition that is documented in annual financial statements at the end of the current fiscal year and indicates an inability to pay the permit processing fee during that fiscal year.
- ✓ The above factors are supported by the attached documentation...

Note: The Department of Revenue does NOT decide qualification for fee waiver. The Department of Environmental Protection will be the reviewer of all claims.

Based on this certification, the applicant above hereby requests that the Department of Environmental Protection waive the current Wastewater annual fee for the above local government. If the applicant satisfies the requirements for relief, the fee will be waived in its entirety.

Signature of Applicant: _____ Date: _____

Title: _____

**Applicant must be a "governing body" who formulates policy and directs the affairs of the institution.*

Counties with a population of 50,000 or less on April 1, 1994

<u>County</u>	<u>1994 Population</u>
Baker	19,616
Bradford	24,218
Calhoun	11,727
Columbia	48,123
DeSoto	27,015
Dixie	11,984
Flagler	35,790 <i>*has surpassed 75,000</i>
Franklin	9,552
Gadsden	42,653
Gilchrist	11,626
Glades	8,455
Gulf	12,856
Hamilton	11,401
Hardee	23,980
Hendry	29,678
Holmes	16,921
Jackson	44,113
Jefferson	12,507
Lafayette	6,024
Levy	29,048
Liberty	6,199
Madison	17,410
Nassau	47,370 <i>*has surpassed 75,000</i>
Okeechobee	32,059
Sumter	34,848 <i>*has surpassed 75,000</i>
Suwannee	29,723
Taylor	17,536
Union	12,437
Wakulla	16,518
Walton	31,434 <i>*has surpassed 75,000</i>
Washington	17,723