

Wastewater Annual Fee Waiver/Reduction Guidance

The following guidance addresses Wastewater Annual Fee Reduction pursuant to Section [218.075](#), Florida Statutes. A copy of the statutory provision is attached.

1. **Applicability** – The fee reduction provision applies only to counties of population 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 any 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, and which meet one of the 5 economic criteria specified in Section [218.075](#), F.S.
2. **Certification** – The attached worksheet ‘Request to Reduce/Waive a Current Wastewater Annual Fee’ identifies the criteria for a reduction of the annual fee pursuant to Section [218.075](#), F.S. The “governing body” (e.g., Mayor, County Commission Chairman, etc.) signing the worksheet certifies that the cost of the annual fee is a “fiscal hardship” to the City/County or entity thereof by identifying which criteria is being claimed. Backup documentation in support of such claim for Section [218.075](#), F.S. should be provided, see items 3 and 4 below.
3. **Economic Criteria** – For example, one of the economic criteria under which communities commonly apply is Section [218.075\(1\)](#) which is “Per capita taxable value is less than the statewide average for the current fiscal year.” Supporting documentation for this provision, as well as [218.075](#) (2) and (4), may be obtained from the [Department of Revenue \(DOR\), Research and Analysis Unit](#) (link). Cities and counties may instantly retrieve a memo for their specific jurisdiction without having to make an individual request. It is recommended to use the following browsers:
 - Chrome (version 36 and above)
 - Edge
 - Firefox (version 38 and above)
 - Internet Explorer 11
 - Safari (version 7 and above)

For assistance email the PTOResearchAnalysis@floridarevenue.com or contact the following.
Allison.Kever@floridarevenue.com or call 850-617-8925
Lizette.Kelly@floridarevenue.com or call 850-617-8865
Harvey.Bissoo@floridarevenue.com or call 850-717-6502

4. **Financial Criteria** – For example, one of the financial criteria under which some entities of a City/County might apply is Section [218.075\(5\)](#) which is “a state of financial emergency”. Supporting documentation for this provision can be determined by referring to s. [218.503\(1\)](#). As for Section [218.075\(3\)](#) please refer to the attached worksheet.
5. **Invoice** – The Wastewater Annual Fee invoice lists the full annual fee amount that would be due without a reduction pursuant to Section [218.075](#), F.S. This is true even if a fee reduction certification was claimed in previous years. The reason for this is that the certification applies only to the current fiscal year so a ‘new’ certification must be provided to qualify for the reduction in the current year.

6. **Payment** – For applicants meeting the statutory criteria for fee reduction or waiver under Section [218.075](#), F.S., the statute limits the amount of the application fee to no more than \$100. However, the cost of issuing a check in that amount and processing the check exceeds \$100 so **if an applicant satisfies the requirements for relief, the fee should be waived in its entirety.**
7. **Request** – Those who wish to apply for fee reduction or waiver should submit the following 3 items:
 1. Backup Documentation supporting the claim.
 2. Worksheet completed for request and review.
 3. Invoice for reference and filing.

Wastewater annual fee waiver requests should be emailed to Noreen.Biernacki@FloridaDEP.gov or postal mailed to Department of Environmental Protection, Division of Water Resource Management, c/o Noreen Biernacki, 2600 Blair Stone Rd., Tallahassee, FL 32399-2400

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

Applicant

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

Name of County, Municipality, or entity thereof: _____

Authorized Representative: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: _____ Fax: _____ 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 **2023** 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 Wastewater Annual Fee for the above local government. If the applicant satisfies the requirements for relief, the fee will be waived in its entirety. To request waiver of the current fiscal year fee due, email Noreen.Biernacki@FloridaDEP.gov or postal mail the Department of Environmental Protection, Division of Water Resource Management, c/o Noreen Biernacki, 2600 Blair Stone Rd., Tallahassee, FL 32399-2400. For questions call 850-245-8577.

Signature of Applicant: _____ Date: _____

Title: _____