

The Stormwater Utility 501(c)(3) Exemption Program provides a stormwater fee exemption up to 100% for those organizations that are recognized by the Internal Revenue Service (IRS) as federally tax exempt per the terms of Section 501(c)(3) of the federal tax code. The exemption will remain on a property without further application until such time as the owner is no longer a 501(c)(3) organization.

TO BE CONSIDERED Applications must be submitted to either:

Jacksonville Stormwater Utility
Attention: 501(c)(3) Exemptions
214 N. Hogan Street, 10th Fl
Jacksonville, FL 32202

E-mail to stormwater@coj.net
(Be sure to include all supporting
documentation with your e-mail)

The Chief Engineer or his designee(s) will review all applications received and render a decision based on the date received prior to the submittal of the final non-ad valorem assessment roll.

Property owners may request explanation of denied applications.

Terms and Conditions:

- The applicant must be listed as an owner of the property for which an exemption is sought, or otherwise be an appointed representative who is legally authorized to act on behalf of the owner. The applicant must be the signatory of the application.
- Explanation of Documentation Required – what evidence needs to be supplied:
 - a. Organizations listed in the IRS Publication 78, Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code;
 - b. IRS Determination Letter; or
 - c. State of Florida DR14 issued specifically for 501(c)(3) organization status.
- Applications submitted with insufficient supporting documentation will be considered based on the best information available to the City. It is solely the applicant's responsibility to ensure that appropriate and sufficient documentation is provided to support the exemption request.
- The Jacksonville Stormwater Utility reserves the right to request additional documentation if the information provided with the application is deemed insufficient to render a decision.
- This program does not apply to the City of Jacksonville solid waste fee. Owners of residential property that qualify for this stormwater fee exemption are still required to pay the solid waste fee.
- Application deadlines coincide with the non-ad valorem assessment roll of each billing year. Customers may call (904) CITY [2489] for current year information. Applications received after the March 31 deadline will be considered for the following billing year.