

RESOLUTION NO. 22-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA, RELATING TO ROADWAY PAVING IMPROVEMENTS WITHIN THE MOORE ROAD ASSESSMENT AREA AND THE ROADWAY PAVING IMPROVEMENTS PROVIDED THEREIN; PROVIDING AUTHORITY; PROVIDING DEFINITIONS; ESTABLISHING ANNUAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022; APPROVING THE ROADWAY PAVING ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE POLK COUNTY TAX COLLECTOR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Polk County, Florida, (the "Board") has enacted the Special Assessment Ordinance, Polk County Ordinance No. 99-13 (the "Ordinance"), which authorizes the imposition of Assessments for roadway services, facilities, and programs against Assessed Property located within the County; and

WHEREAS, pursuant to the Ordinance, the Board created and imposed special assessments within the Moore Road Assessment Area (the "Assessment Area") to provide the Roadway Paving Improvements therein; and

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to adopt an Annual Rate Resolution for each fiscal year to approve the assessment roll for such fiscal year; and

WHEREAS, the reimposition of the Roadway Paving Assessment is an equitable and efficient method of allocating and apportioning the annual cost of Roadway Paving Improvements among parcels of property that are specially benefited thereby; and

WHEREAS, the Initial Assessment Resolution provided for the Roadway Paving Assessments to be payable in (10) ten annual payments commencing November 2013; and

WHEREAS, notice of a public hearing has been published as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; the proof of publication being attached hereto as Appendix A; and

WHEREAS, a public hearing was held on September 12, 2022, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; and

WHEREAS, the Board has deemed it to be in the best interests of the citizens and residents within the Road Assessment Area that Roadway Paving Assessments continue to be imposed for the Fiscal Year beginning October 1, 2022; and

WHEREAS, because the Fiscal Year beginning October 1, 2022 will be the final year of imposition and collection of the Roadway Paving Assessments pursuant to the Initial Assessment Resolution, the Board has elected to waive the full amounts remaining, if any, for all Tax Parcels within the Assessment Area following full payment and collection of the 2022-2023 Annual Assessment amount for the respective parcels, as listed on the Roadway Paving Assessment Roll attached hereto as Appendix B.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Polk County:

SECTION 1. RECITALS. The above recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. AUTHORITY. This Annual Rate Resolution is adopted pursuant to the Ordinance, the Initial Assessment Resolution (Resolution No. 13-048), the Final Assessment Resolution (Resolution No. 13-072), Chapter 125, Florida Statutes, Article 3 VIII, Section 1, Florida Constitution, the Polk County Home Rule Charter, and other applicable provisions of law.

SECTION 3. DEFINITIONS. This Resolution is the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 4. ANNUAL ASSESSMENTS TO FUND ROADWAY PAVING IMPROVEMENTS.

(A) The Tax Parcels described in the Roadway Paving Assessment Roll are hereby found to be specially benefited by the provision of the Roadway Paving Improvements in the amount of the annual Roadway Paving Assessment set forth therein.

(B) The annual Roadway Paving Assessments computed in the manner set forth in the Initial Assessment Resolution are hereby levied and reimposed on all Tax Parcels described in the updated Roadway Paving Assessment Roll.

SECTION 5. APPROVAL OF ROADWAY PAVING ASSESSMENT ROLL. The updated Roadway Paving Assessment Roll for the Road Assessment Area, which is currently on file in the office of the Assessment Coordinator and attached hereto as Appendix B, is hereby approved for the Fiscal Year beginning October 1, 2022.

SECTION 6. ASSESSMENT LIENS. Special assessments imposed within the Road Assessment Area shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Resolution and shall attach to the property included on the Roadway Paving Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 7. COLLECTION OF ASSESSMENTS. The Roadway Paving Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 8. EFFECT OF FINAL RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Roadway Paving Assessments are computed, the Roadway Paving Assessment Roll, the annual Roadway Paving Assessment amount, the terms for prepayment of the Roadway Paving Assessments, the levy and lien of the Roadway Paving Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution. Following the payment and collection of the full Annual Assessment amount for each Tax Parcel set forth on the Roadway Paving Assessment Roll attached hereto as Appendix B, the Board hereby waives any Roadway Paving Assessment amounts remaining on the balance of such Tax Parcel account, whether due to billing error or otherwise.

SECTION 9. 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 remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 12th day of September, 2022.

ATTEST:
STACY M. BUTTERFIELD, Clerk

BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

By: _____
Deputy Clerk

By: _____
Dr. Martha Santiago, Chair

Appendix “A”
Proof of Publication

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Erin Valle
Polk Cty - Brd Of Cty Comm
PO BOX 9005 DRAWER AT01
BARTOW FL 33831

STATE OF WISCONSIN, COUNTY OF BROWN

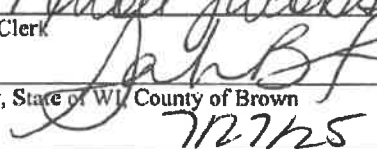
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08/17/2022

and that the fees charged are legal.
Sworn to and subscribed before on 08/17/2022



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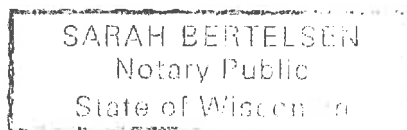
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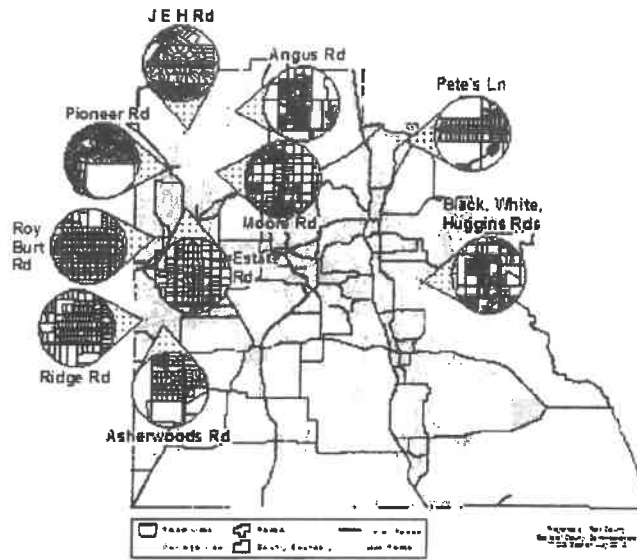
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**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR
COLLECTION OF SPECIAL ASSESSMENTS IN THE ANGUS ROAD,
ASHERWOODS ROAD, BLACK WHITE & HUGGINS ROADS,
ESTATE ROAD, JEH ROAD, MOORE ROAD, PETE'S LANE, PIONEER
DRIVE, RIDGE ROAD AND ROY BURT ROAD ASSESSMENT AREAS
FOR ROADWAY PAVING IMPROVEMENTS**



Notice is hereby given that the Board of County Commissioners of Polk County, Florida, will conduct a public hearing to consider the continued imposition of special assessments against certain parcels of property located within the Angus Road, Asherwoods Road, Black White & Huggins Roads, Estate Road, JEH Road, Moore Road, Pete's Lane, Pioneer Drive, Ridge Road, and Roy Burt Road Assessment Areas to fund the project costs of roadway paving improvements on roads within the Assessment Areas and their collection on the ad valorem tax bill. In prior years this special assessment was separately billed and collected by the County. However, due to a high amount of delinquencies, the County will be collecting the special assessments on the ad valorem tax bill pursuant to the Uniform Assessment Collection Act.

The hearing will be held at **6:00 p.m.**, or as soon thereafter as the matter can be heard, on **September 12, 2022**, in the Commission Board Room, 1st Floor of the Administration Building, 330 West Church Street, Bartow, Florida, for the purpose of receiving public comment on the imposition and collection of the assessments on the ad valorem tax bill. All affected real property owners have a right to appear at the hearing and to file written objections with the County within 20 days of the publication of this notice. If a person decides to appeal any decision made by the Board 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 Polk County Communications Office at (863) 534-6000, at least two (2) working days prior to the date of the hearing.

The Roadway Paving Assessment for each parcel of property will be based upon the parcel's past due assessment amounts, plus applicable collection costs and statutory discount costs. A more specific description is set forth in the Initial Assessment Resolutions adopted by the Board of County Commissioners on June 4, 2013. Copies of the Initial Assessment Resolutions, the Final Assessment Resolutions and the updated Assessment Rolls are available for inspection in the Office of the Clerk to the Board, at the Polk County Administration Office, 330 West Church Street, Bartow, Florida, 33830, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The assessments will be collected by the tax collector on the ad valorem tax bill as authorized by Section 197.3632, Florida Statutes. The assessments will be collected over a period of ten (10) years, which commenced in 2013. Failure to pay the assessments will cause a tax certificate to be issued against the real property which may result in a loss of title.

If you have any questions you may call (863) 534-6728, Monday through Friday between 8:00 a.m. and 5:00 p.m.

**BOARD OF COUNTY COMMISSIONERS OF
POLK COUNTY, FLORIDA**

August 17, 2022

**Appendix “B”
Assessment Roll**

2022 Moore Road Road Paving Assessment Area					
Parcel ID	Owner Name	Address	City, State, Zip	Delinquency	Annual Assessment
24-26-33-160945-000070	Brooke Lakes LLC	5529 US Hwy 98 N	Lakeland, FL 33809	\$36.80	\$36.80