

**RESOLUTION NO. 25-**

**MASTER INWOOD STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT  
(MSBU) TENTATIVE RATE RESOLUTION FOR FISCAL YEAR 2025/26**

**WHEREAS**, Polk County Ordinance No. 2025-\_\_\_\_\_, as amended (the “Ordinance”), requires that the Board of County Commissioners (the “Board”) adopt a tentative rate resolution tentatively establishing the proposed Assessment to be imposed the ensuing Fiscal Year against each lot or parcel within the MSBU, as defined in the Ordinance;

**WHEREAS**, the estimated Capital Improvement Costs for the MSBU are **\$50,797.00**;

**WHEREAS**, pursuant to the Ordinance, it is the intent of the Board that a non-ad valorem assessment imposed to collect the Capital Improvements Costs shall be amortized for a period of five (5) years;

**WHEREAS**, pursuant to the Ordinance, for the first five (5) years the special assessment to be levied each year against all Assessment Property located within the MSBU shall be the total Operating Costs along with the Amortized Capital Improvement Costs;

**WHEREAS**, pursuant to the Ordinance, after the first five (5) years, the special assessment to be levied each year on all Assessment Property located within the MSBU shall be the total Operating Costs and any Capital Improvement Costs not collected in the first five (5) years;

**WHEREAS**, the Assessed Properties are set out and enumerated in the attached tentative assessment roll as Exhibit “A”.

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance, Article VIII, Section (1), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, the Polk County Home Rule Charter and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.** This Resolution constitutes the tentative rate resolution required by the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. When not inconsistent with the context, words used in the present tense include the future, words in the plural include the singular, and words in the masculine include the feminine gender and vice versa. The word "shall" is always mandatory and not merely discretionary.

**SECTION 3. RATIFICATION AND APPROVAL OF MSBU.**

- (A) The Central Inwood Street Lighting Municipal Service Benefit Unit created pursuant to the Ordinance is hereby ratified and approved to include the real property located within the area described and depicted in "Exhibit A" and "Exhibit B" of the Ordinance, respectively.
- (B) The MSBU shall be a municipal service benefit unit within the contemplation of Florida Statutes, Section 125.01(1)(q).
- (C) Assessed Properties are set out and enumerated in the attached tentative assessment roll as Exhibit "A."

## **SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR**

**APPORTIONMENT.** It is hereby ascertained, determined and declared:

- (A) The street lighting being placed within the MSBU serves a public purpose.
- (B) The properties within the MSBU receive special benefits from the street lights placed within the MSBU which include, without limitation, enhanced aesthetics, value, safety and use and enjoyment of the properties within the MSBU.
- (C) The imposition and levy of an annual Assessment is the most equitable and efficient method of allocating and apportioning the Capital Improvement Costs and Operating Costs of the street lights within the MSBU.
- (D) The Ordinance divided the Inwood area into Subdistricts that correspond to where the Assessed Property is located. Assessed Properties will be assessed under different rates depending on the Subdistrict as the County
- (E) The Assessment imposed under the Ordinance is a non-ad valorem assessment within the meaning and intent of Section 197.3632, Florida Statutes, or its successor in function.
- (F) Adoption of this Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance and this Tentative Resolution, and a legislative determination that the assessments set out and enumerated in the attached tentative assessment roll as Exhibit "A" are fairly and reasonably apportioned among the properties that receive the special benefit from the Capital Improvements and the continual operation and maintenance thereof.

## **SECTION 5. APPORTIONMENT METHODOLOGY.**

- (A) It is hereby acknowledged that the apportion methodology contained in this Section 5 is to be applied in the calculation of the Assessment for each Assessment Property by using the estimated rates established in Section 6 of this Tentative Assessment Resolution.

- (B) The Costs shall be apportioned on a per Equivalent Residential Unit (“ERU”) basis where an ERU is the standardized unit to express the average size of a single-family structure located in the MSBU.

## **SECTION 6. DETERMINATION OF COSTS; ESTABLISHMENT OF ASSESSMENT RATES.**

- (A) In accordance with Section 6.D of the Ordinance, the total estimated Amortized Capital Improvement Costs and Operating Costs to be collected in the Fiscal Year beginning October 1, 2025 is **\$61,261.00**.
- (B) For the Fiscal Year beginning October 1, 2025, the estimated rates for properties within the MSBU shall be as follows:

Property Use Category	ERU Value per Unit/Space	FY 2025-26 Estimated Rates for Initial operations and management	FY 2025-26 Estimated Rates for Southwest Inwood Operations and Management	FY 2025-26 Estimated Rates for Central Inwood Operations and Management	FY 2025-26 Estimated Rates for Northern Inwood Operations and Management
Single-Family Property	1 ERU	\$36.00	\$36.00	\$46.12	\$44.09
Undeveloped Property	1 ERU	\$36.00	\$36.00	\$46.12	\$44.09
Multi-Family Property	Number of ERU's = total square footage of structures/ 1,162.	\$36.00 per ERU	\$36.00 per ERU	\$46.12 per ERU	\$44.09 per ERU
Non-residential Property	Number of ERU's = total square footage of structures/ 1,162.	\$36.00 per ERU	\$36.00 per ERU	\$46.12 per ERU	\$44.09 per ERU

- (C) Section 193.0235, Florida Statutes, prohibits an assessment imposed by a county to be assessed separately against common elements utilized exclusively for the benefit of the lot owners within the subdivision. Accordingly, it is fair and reasonable to prorate among all the lots within a platted subdivision within the MSBU on a per lot basis any Assessment

that would otherwise be imposed against a common element of the platted subdivision containing such lot.

**SECTION 7. ESTABLISHMENT OF THE PROPOSED ASSESSMENT TO BE IMPOSED THE ENSUING FISCAL YEAR.** Pursuant to the Ordinance and based on the rate established in Section 6 of this Tentative Rate Resolution, the proposed Assessment to be imposed against each Assessed Property located in the MSBU for the Fiscal Year beginning October 1, 2025 is tentatively established at the rate indicated in the "Assessment" column in Exhibit "A" for the Assessed Property.

**SECTION 8. AUTHORIZATION OF PUBLIC HEARING.** A public hearing shall be established by a separate action by the Board at which time the Board shall hear comments and objections from Owners and other members of the public as to the proposed Assessment Roll and Final Assessment Resolution and as to the method of apportionment of the Capital Improvement Costs. The Board shall make such increase, decrease or revision to any proposed Assessment as it shall deem necessary or appropriate and shall adopt a Final Assessment Resolution. The Board may continue said public hearing to a date and time certain without the necessity of further public notice to allow, prior to final adoption, increases, decreases or revisions to the tentative rate resolution or changes, modification or additions to the preliminary annual Assessment Roll or for such other reason deemed necessary in the sole discretion of the Board. If upon completion of such public hearing the Board shall be satisfied that the Annual Assessment Roll has been prepared in conformity with this Tentative Rate Resolution and the Ordinance, it shall ratify and confirm such roll.

**SECTION 9. NOTICE BY PUBLICATION.** The County Manager is hereby directed to provide notice by publication of the public hearing established by the Board in the manner and time provided in the Ordinance.

**SECTION 10. NOTICE BY MAIL.** Pursuant to Section 200.069, Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing established by the Board with the truth-in-millage notification required pursuant to Section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069, Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Assessment for the Fiscal Year beginning October 1, 2025.

**SECTION 11. METHOD OF COLLECTION.** It is hereby declared that the Assessment imposed on the Assessment Property in the MSBU shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2025.

**SECTION 12. EFFECTIVE DATE.** This Tentative Rate Resolution shall take effect immediately upon its passage.

**ADOPTED** this 1st day of July, 2025.

ATTEST:  
STACY M. BUTTERFIELD, CLERK

BOARD OF COUNTY COMMISSIONERS  
POLK COUNTY, FLORIDA

By: \_\_\_\_\_  
Deputy Clerk

By: \_\_\_\_\_  
T.R. Wilson, Chair

**EXHIBIT "A"**  
**TENTATIVE ASSESSMENT ROLL**  
**MASTER INWOOD STREET LIGHTING MSBU**



Polk County's Inwood Street Lighting - Preliminary Roll

Area	Project	Parcel ID	Owner Name	Situs	DOR	Exemption	Category	Building Dwelling				
								Area [SqFt]	Units	ERU	Total Rate	Assessment
2	North	252813342000004770	RODRIGUEZ SANDY	2732 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,870	1	1.00	\$44.09	\$44.09
2	North	252813342000004790	DOCSOL WIENSON	2736 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,700	1	1.00	\$44.09	\$44.09
2	North	252813342000004810	LOPEZ JOSE	2800 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,624	1	1.00	\$44.09	\$44.09
2	North	252813342000004830	FEWOX SAMANTHA L	2822 AVENUE R NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,757	1	1.00	\$44.09	\$44.09
2	North	252813342000004840	WELLER AYON FITSROY	2824 AVENUE R NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,561	1	1.00	\$44.09	\$44.09
2	North	252813342000004850	MCKINLEY BENJAMIN C	2836 NW AVENUE R	0803 - MULTIPLE RESIDENCES SFR & MH	Non-Exempt	Other Improved	2,069	2	1.53	\$44.09	\$67.42
2	North	252813342000004890	SECURE CENTRAL FLORIDA LLC	2835 AVENUE R NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,968	1	1.00	\$44.09	\$44.09
2	North	252813342000004900	BELL GREEN DELORES	2829 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,682	1	1.00	\$44.09	\$44.09
2	North	252813342000004930	REGISTER CRYSTAL LEIGH	2825 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,437	1	1.00	\$44.09	\$44.09
2	North	252813342000004940	CAMILLE ALEXIS	2823 AVENUE R NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,722	1	1.00	\$44.09	\$44.09
2	North	252813342000004950	PARRISH MICHAEL WAYNE	1801 NW 28TH ST	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,372	1	1.00	\$44.09	\$44.09
2	North	252813342000004970	MILOT SHANNON	1800 28TH ST NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,864	1	1.00	\$44.09	\$44.09
2	North	252813342000004981	LAWRENCE GLORIA	2737 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,431	1	1.00	\$44.09	\$44.09
2	North	252813342000005000	WILLIAMS FAMILY REVOCABLE LIVING TRUST	2735 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,538	1	1.00	\$44.09	\$44.09
2	North	252813342000005010	LITTLE RIVER HOUSE LLC	2727 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,491	1	1.00	\$44.09	\$44.09
2	North	252813342000005020	ENGEL JUSTIN WARREN	2725 NW AVENUE R	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,444	1	1.00	\$44.09	\$44.09
2	North	252813342000005031	MATTHEW AARON	2609 AVENUE R NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,774	1	1.00	\$44.09	\$44.09
2	North	252813342000005032	WINSTON PAMELA J	2630 AVENUE S NW	0801 - MULTIPLE SFR RESIDENCES	Non-Exempt	Other Improved	2,463	2	1.82	\$44.09	\$80.26
2	North	252813342000005041	MATTHEW AARON	0 AVENUE R NW	0007 - RES. OR MH LOT W/ MISC IMPR OF SOME VALUE	Non-Exempt	Vacant	0	0	1.00	\$44.09	\$44.09
2	North	252813342000005060	SOTO VICTOR VALENTIN	1801 NW 26TH ST	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,971	1	1.00	\$44.09	\$44.09
2	North	252813342000005070	PALMER THOMAS R	1805 NW 26TH ST	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,530	1	1.00	\$44.09	\$44.09
2	North	252813342000005080	PATTON HUGH RJR	1809 NW 26TH ST	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,236	1	1.00	\$44.09	\$44.09
2	North	252813342000005091	LOUIS CLAUDE	1811 26TH ST NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,453	1	1.00	\$44.09	\$44.09
2	North	252813342000005111	DENIS MARIE LUCIE	2600 NW AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,543	1	1.00	\$44.09	\$44.09
2	North	252813342000005122	SANDERS TONYA	2610 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,548	1	1.00	\$44.09	\$44.09
2	North	252813342000005150	NICHOLS MATTHEW	2634 S AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,516	1	1.00	\$44.09	\$44.09
2	North	252813342000005170	PITTS WENDELL	2642 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,944	1	1.00	\$44.09	\$44.09
2	North	252813342000005190	KEATON ALBERT S	2732 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,924	1	1.00	\$44.09	\$44.09
2	North	252813342000005210	GONZALEZ MICHAEL	2800 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,748	1	1.00	\$44.09	\$44.09
2	North	252813342000005220	WILLIAMS LYNDY	2802 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,524	1	1.00	\$44.09	\$44.09
2	North	252813342000005230	FRENCH KIM	2804 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,862	1	1.00	\$44.09	\$44.09
2	North	252813342000005250	AITKEN JAMES DOUGLAS	2806 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,148	1	1.00	\$44.09	\$44.09
2	North	252813342000005280	CARABALLO WANDA IVELISSE GARCIA	2830 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,370	1	1.00	\$44.09	\$44.09
2	North	252813342000005291	REYEI ENTERPRISES LLC	2825 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,204	1	1.00	\$44.09	\$44.09
2	North	252813342000005292	SMITH KAMAR	2829 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,389	1	1.00	\$44.09	\$44.09
2	North	252813342000005320	JOHNSON SHIRLEY MILES	2819 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,395	1	1.00	\$44.09	\$44.09
2	North	252813342000005341	AITKEN JAMES DOUGLAS	2801 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,606	1	1.00	\$44.09	\$44.09
2	North	252813342000005370	AITKEN JAMES DOUGLAS	2731 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,948	1	1.00	\$44.09	\$44.09
2	North	252813342000005390	CRISWELL DONALD W	2641 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,625	1	1.00	\$44.09	\$44.09
2	North	252813342000005400	WILLIAMS ANTHONY	2637 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,391	1	1.00	\$44.09	\$44.09
2	North	252813342000005420	STRICKLAND BG 1 LLC	2633 NW AVENUE S	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,774	1	1.00	\$44.09	\$44.09
2	North	252813342000005440	CAMACHO FRONTAL TIFFANY	2625 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,080	1	1.00	\$44.09	\$44.09
2	North	252813342000005462	ALAMO CHRISTOPHER RIVERA	2601 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	2,520	1	1.00	\$44.09	\$44.09
2	North	252813342000005463	CXL STRICKLAND LLC	2623 AVENUE S NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,596	1	1.00	\$44.09	\$44.09
2	North	252813342000005480	JOBOHAM DERLINE	1921 26TH ST NW	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,380	1	1.00	\$44.09	\$44.09
2	North	252813342000005490	BARGER TIMOTHY MICHAEL	1923 NW 26TH ST	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,771	1	1.00	\$44.09	\$44.09
2	North	252813342000005502	WINTER HAVEN RESIDENTIAL LLC	0 NW 26TH ST	0001 - VAC.RES	Non-Exempt	Vacant	0	0	1.00	\$44.09	\$44.09
2	North	252813342000005511	WINTER HAVEN RESIDENTIAL LLC	1997 NW 26TH ST	0100 - SFR UP TO 2.49 AC	Non-Exempt	Single-Family Residential	1,384	1	1.00	\$44.09	\$44.09
2	North</											











































