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**POLK COUNTY, FLORIDA**

**FINAL RATE RESOLUTION  
FIRE ASSESSMENTS**

**ADOPTED SEPTEMBER 8, 2025**

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**RESOLUTION NO. 2025-\_\_\_\_\_**  
**FINAL RATE RESOLUTION**  
**FOR THE POLK COUNTY FIRE SERVICES DISTRICT**  
**FOR FIRE SERVICES**

**A RESOLUTION OF POLK COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES, AND PROGRAMS IN THE POLK COUNTY FIRE SERVICES DISTRICT; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE 2025-26 TENTATIVE RATE RESOLUTION; ESTABLISHING THE RATE OF FIRE ASSESSMENTS; IMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE POLK COUNTY FIRE SERVICES DISTRICT FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF THE ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Polk County, Florida, has enacted the Polk County Fire Services Ordinance No. 97-70, as codified in Article II, Chapter 7 of the Polk County Code of Ordinances (the “Ordinance”), which authorizes the imposition of Fire Assessments to fund the provision of fire services, facilities, and programs against Assessed Property located within the Polk County Fire Services District which is composed of the entire unincorporated area of the County as well as the municipalities of the Town of Hillcrest Heights, City of Eagle Lake, City of Polk City, City of Mulberry and Town of Lake Hamilton (the “Polk County Fire Services District”);

**WHEREAS**, the reimposition of a Fire Assessment for fire rescue services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Assessed Cost among parcels of Assessed Property;

**WHEREAS**, the Board desires to continue its Fire Assessment program within the Polk County Fire Services District using the tax bill collection method for the Fiscal Year beginning on October 1, 2025;

**WHEREAS**, the Board adopted Resolution No. 2025-070 on July 1, 2025 (the “2025-26 Tentative Rate Resolution”), containing a brief and general description of the fire rescue services, facilities, and programs to be provided to Assessed Property, describing the method of apportioning the Fire Assessed Cost to compute the Fire Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing preparation of the Fire Assessment Roll and provision of mailed and published notice to Owners of Assessed Property;

**WHEREAS**, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the 2025-26 Tentative Rate Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the Assessment Roll has heretofore been made available for inspection by the public;

**WHEREAS**, notice of a public hearing has been published and, if required by the terms of the Ordinance, mailed to each property owner proposed to be assessed notifying such property owner of the Owner’s opportunity to be heard, an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on September 8, 2025, and comments and objections of all interested persons have been heard and considered.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF  
POLK COUNTY, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance; Resolution No. 17-056 (the "Amended and Restated Tentative Rate Resolution"); Resolution No. 17-103 (the "Amended and Restated Final Rate Resolution"); the 2025-26 Tentative Rate Resolution; Article VIII, Section (1), Florida Constitution; section 125.01, Florida Statutes; the Polk County Home Rule Charter; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.**

(A) This Resolution constitutes the Final Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Amended and Restated Tentative Rate Resolution, the Amended and Restated Final Rate Resolution, and the 2025-26 Tentative Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

**SECTION 3. CONFIRMATION OF TENTATIVE RATE RESOLUTION.** The 2025-26 Tentative Rate Resolution is hereby confirmed.

**SECTION 4. REIMPOSITION OF FIRE ASSESSMENTS.**

(A) The parcels of Assessed Property included in the Fire Assessment Roll as updated pursuant to the 2025-26 Tentative Rate Resolution, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described in the 2025-26 Tentative Rate Resolution in the amount of the Fire Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by electronic media and can be viewed on available computer monitors, and which is incorporated herein by reference. Additionally, the Fire Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Fire Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Polk County Fire Services District will be benefited by the County’s provision of fire rescue services, facilities, and programs in an amount not less than the Fire Assessment for such parcel, computed in the manner set forth in the 2025-26 Tentative Rate Resolution.

(C) Adoption of this Final Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the Amended and Restated Tentative Rate Resolution, the Amended and Restated Final Rate Resolution, and the 2025-26 Tentative Rate Resolution from the fire rescue services, facilities, and programs to be provided and a legislative determination that the Fire Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Ordinance, the

Amended and Restated Tentative Rate Resolution, the Amended and Restated Final Rate Resolution, and the 2025-26 Tentative Rate Resolution.

(D) The method for computing Fire Assessments described in the 2025-26 Tentative Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Fire Assessed Cost to be assessed is \$92,529,673.00. The Fire Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Assessed Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES		Rate Per Dwelling Unit/Space		
Single Family Residential		\$393		
Multi-Family Residential		\$270		
Mobile Home Park Spaces		\$197		
NON-RESIDENTIAL PROPERTY USE CATEGORIES				
Building Classification (in square foot ranges) Capped at 1,000,000 sq ft	Commercial	Industrial	Warehouse	Institutional
< 1,999	\$672	\$137	\$21	\$345
2,000 -3,499	\$1,343	\$274	\$42	\$690
3,500 - 4,999	\$2,350	\$479	\$74	\$1,208
5,000 - 9,999	\$3,357	\$683	\$105	\$1,725
10,000 - 19,999	\$6,714	\$1,366	\$209	\$3,450
20,000 - 29,999	\$13,428	\$2,732	\$418	\$6,900
30,000 - 39,999	\$20,141	\$4,098	\$627	\$10,350
40,000 - 49,999	\$26,855	\$5,464	\$835	\$13,800
50,000 - 99,999	\$33,568	\$6,829	\$1,044	\$17,249
100,000 - 249,999	\$40,282	\$8,195	\$1,253	\$20,699
250,000 - 499,999	\$46,995	\$9,561	\$1,461	\$24,149
500,000 - 749,999	\$53,709	\$10,927	\$1,670	\$27,599
750,000 - 999,999	\$60,422	\$12,293	\$1,879	\$31,048
> 1,000,000	\$67,136	\$13,658	\$2,087	\$34,498

(F) The above rates of assessment are hereby approved. Except as otherwise provided herein, the Fire Assessments for fire rescue services, facilities, and

programs in the amounts set forth in the Assessment Roll are hereby levied and imposed on all parcels of Assessed Property included in the Assessment Roll for the Fiscal Year commencing October 1, 2025.

(G) The following exemptions are approved for the Fire Assessment program:

(1) No Fire Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as VA and HUD, shall not be exempted from the Fire Assessment.

(2) No Fire Assessment shall be imposed upon a Building categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida Law.

(3) No Fire Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural land pursuant to Section 193.461, Florida Statutes. This exemption shall be limited to only a Building that is located on the portion of the Tax Parcel that has been classified as agricultural land by the Property Appraiser and only as required by law.

(H) Any shortfall in the expected Fire Assessment proceeds due to any reduction or exemption from payment of the Fire Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Assessment imposed for this Fiscal Year, the sole and exclusive

remedy shall be the imposition of a Fire Assessment upon each affected Tax Parcel in the amount of the Fire Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) As authorized in the Ordinance, interim Fire Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Final Rate Resolution based upon the rate of assessment approved herein.

(J) Fire Assessments shall constitute a lien upon the Assessed Property so assessed 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.

#### **SECTION 5. COLLECTION OF FIRE ASSESSMENTS.**

(A) The Fire Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in the Ordinance.

(B) The updated Fire Assessment Roll, as herein approved, together with the correction of any errors or omissions, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(C) The Fire Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Final Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the

Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Rate Resolution.

**SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the County from the Fire Assessments will be utilized for the provision of fire services, facilities, and programs within the Polk County Fire Services District. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs within the Polk County Fire Services District.

**SECTION 8. CONFLICTS.** All resolutions or parts of resolutions in conflict with any of the provisions on this Resolution are hereby repealed.

**SECTION 9. SEVERABILITY.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this Resolution.

**SECTION 10. EFFECTIVE DATE.** This Final Rate Resolution shall take effect immediately upon its passage and adoption.

**ADOPTED** this 8th day of September, 2025.

ATTEST:  
STACY M. BUTTERFIELD, CPA,  
CLERK

BOARD OF COUNTY COMMISSIONERS  
POLK COUNTY, FLORIDA

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

By \_\_\_\_\_  
T. R. Wilson, Chairman

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared William Beasley, who after being duly sworn, deposes and says:

1. I am the County Manager for Polk County, Florida (the "County"). Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elected to combine notice of the public hearing authorized by the Tentative Rate Resolution with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Assessments for the Fiscal Year beginning October 1, 2025, was in fact mailed to all affected property owners by the Polk County Property Appraiser no later than August 18, 2025.

2. In accordance with the Assessment Ordinance, the County timely provided all necessary information for notification of the Fire Assessment to the Property Appraiser of Polk County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a

certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and the file an written objections with the local governing board within 20 days of the notice; and a date, time and place of the hearing

FURTHER AFFIANT SAYETH NOT




William Beasley, affiant

STATE OF FLORIDA  
COUNTY OF POLK

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of ☒ physical presence or ☐ online notarization this 29<sup>th</sup> day of August 2025 by William Beasley, County Manager, Polk County, Florida. He is personally known to me and did take an oath. ✓



  
Printed Name: Stacy Lynn Craver  
Notary Public,  
State of Florida At Large  
My Commission Expires: 2/24/2029  
Commission No.: HH 644108

**APPENDIX B**  
**PROOF OF PUBLICATION**

AFFIDAVIT OF PUBLICATION

**Lakeland Sun**

Published Weekly

Winter Haven, Polk County, Florida

Case No. FIRE ASSESSMENT

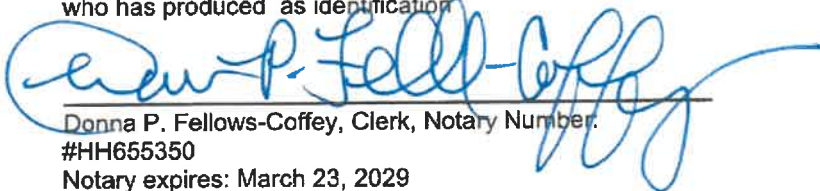
STATE OF FLORIDA  
COUNTY OF POLK

Before the undersigned authority personally appeared Anita Swain, who on oath says that she is the Legal Clerk of Lakeland Sun, a newspaper published at Winter Haven in Polk County, Florida, and that the attached copy of advertisement, being a Public Notice, was published in a newspaper by print in the issues of Polk Sun on:

August 06, 2025

Affiant further says that the newspaper complies with the legal requirements for publication in Chapter 50, Florida Statutes.

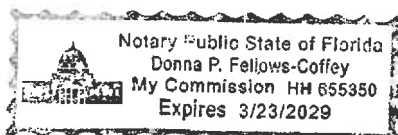
Sworn to and subscribed before me this 6th day of August 2025 by Anita Swain, who is personally known to me or who has produced as identification



Donna P. Fellows-Coffey, Clerk, Notary Number:  
#HH655350  
Notary expires: March 23, 2029

00042418 00190219

Lisa Conran  
PC/BOCC/Attorney's Office  
P.O. Box 9005 | Drawer AT01|  
330 W CHURCH STREET  
BARTOW, FL 33831-9005



## ENRICHMENT ► FROM PAGE 1



## REZONING ► FROM PAGE 1

The goal is to complete the comprehensive rezoning of high schools and implement new boundaries by the start of the 2026-27 school year.

Comprehensive rezoning is more than just changing lines on a map. These boundaries can have significant impact on our families. That's why PCPS is committed to supporting every student and family through this process.

Polk County Public Schools will implement new boundaries for high schools responsibly, and take steps to limit the disruption to our families.

The school district will NOT require students currently enrolled in one of our high schools to switch to a different school site. Those students can remain where they have already started their high school academic career.

We are also developing a policy to address siblings, aiming to keep families together where feasible and practical.

A similar "grandfathering" policy will be applied to high school students currently enrolled in specific districtwide magnet programs or specialized academies. They also can remain where they have started their high school career.

These policies are still being developed, and more information will be shared soon.

Polk County Public Schools will be hosting virtual and in-person information sessions over the coming months to walk through the new boundaries, answer specific questions, and gather feedback on the implementation process. Dates and times for these sessions will be posted on our website and social media.

## SCHOLARSHIPS ► FROM PAGE 1



Schools. Through various programs, including scholarships, grants for schools, and other educational initiatives, the foundation has worked tirelessly to enhance opportunities for students and educators alike.

"This remarkable achievement of reaching the \$1 million mark for scholarships highlights the growing impact of the foundation and the generosity of its partners," said Foundation Executive Director Tracy Porter. "In this first year as executive director there have been numerous initiatives to celebrate because of the devotion of my predecessor, the late Susan Copeland."

"The fruits of her labor will have an unending positive rippling impact, and our world is all the better for it," continued Porter. "It is because she worked so eloquently with, and was respected by, the Foundation Board, donors and everyone associated with Polk County Public Schools that we are able to celebrate this momentous million-dollar moment. I have beyond-words gratitude to everyone who contributed to help students succeed."

The Polk Education Foundation extends its deepest gratitude to all the individuals, businesses, and organizations whose contributions made this historic achievement possible. Their investment in these students is an investment in the future leaders, innovators, and professionals who will shape Polk County and beyond.

this is it doesn't matter how strong you are if you can't work with a team. I want to thank my team and growing with me. It's bittersweet that this experience is coming to an end."

Participant Jaylah Martin, who attended Santa Fe Catholic High School, did not plan on a career in health care, until she took part in Discover.

"I was very grateful and left with a very different perspective of the medical program and having a good idea of what I want to do," Martin said. "I want to go to Peels and be a nurse for children because I have a passion for children and I love children. Thank you to my group. They helped me build a connection. I felt like I wasn't going to be put in because I kept to myself most of the time through high school, but they showed me a different perspective. Thank you so much."

Makayla Fiquette expressed a similar transformation.

"The summer has truly opened my eyes," said Fiquette. "It's easy for the naked eye to think that healthcare is just about the doctors and nurses due to them being at the bedside, but in reality, there are so many things that play a part in the patient's journey. The most unexpected part of this journey has been the relationships we've all built. I found myself forming bonds with people I would never talk to. These experiences and memories will last me a lifetime and I think I can say that for everyone here. Differences that separated us brought us together like a family. Much like the Discover program, healthcare isn't about the science and procedures, it's about the people you surround yourself with. The communication and relationships are essential to providing the best care. I'm proud to say that during this experience I have needed to step out of my comfort zone, not just to learn new skills, but to form bonds with people who will

truly last me a lifetime. To the staff that welcomed us with open arms and answered every one of our endless questions, thank you, Lauren, for making this summer one for the books. Most importantly, to Mr. "Dean" Black, your first 37 children will clearly remember this forever. This isn't the end of our healthcare journey; it's the beginning of something much bigger."

One by one after their names were called, students stepped forward and received their white coats and a certificate.

"This summer has only been a small part of your journey, but it's been such a special one," said Southeastern University's Dean of Natural Health and Sciences, Dr. Amy Franklin. "We are so proud of what you've accomplished and we cannot wait to see where your curiosity, compassion and confidence take you next."

The Visionary team members each won a \$500 Rising Leader Scholarship from Lakeland Regional Health.

In addition, Southeastern University's Dr. Amy Franklin, Dean of Natural Health and Sciences, who helped judge the student's capstone projects, also told the Visionary team that they would be given a \$500 scholarship from the Discover Scholarship Program.

Franklin then threw another surprise at the 37 students.

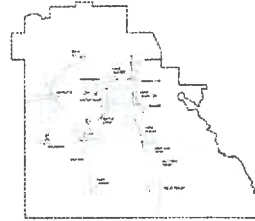
"We are so grateful to be a part of this," said Franklin. "No matter if you attend SEU, what matters to us is that you now know you are capable. And what part do you play in this?" Students answered in unison, "Willing."

Franklin admitted she went to the admission department and told the staff that "these students are so phenomenal."

She convinced admissions, in collaboration with Director of Traditional Enrollment Chris Bryant, to give each of the 37 students a \$500 scholarship to SEU.

## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SPECIAL ASSESSMENTS

Notice is hereby given that the Polk County Board of County Commissioners will conduct a public hearing to consider the continued imposition of fire assessments for the provision of fire services within the Polk County Fire Services District (the "District"), as shown below. The District encompasses the unincorporated area of Polk County, the City of Eagle Lake, the Town of Hillcrest Heights, the City of Polk City, the Town of Lake Hamilton, and the City of Mulberry.



The hearing will be held at 6:00 p.m., or as soon thereafter as the matter may be heard, on **September 8, 2025**, in the Board Chambers at 330 West Church Street, Bartow, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days 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 Division at (863) 534-6000, at least seven (7) days prior to the date of the hearing. If hearing impaired: (TDD) (863) 534-7777 or 1-800-955-8771, or Voice (V) 1-800-855-8770, via Florida Relay Service.

The total annual fire assessment revenue to be collected within the District is estimated to be \$92,529,673.00 for the fiscal year October 1, 2025 – September 30, 2026. The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Assessment schedule for FY 2025-26 and future fiscal years.

RESIDENTIAL PROPERTY USE CATEGORIES		Rate Per Dwelling Unit/Space				
Single Family Residential						\$393
Multi-Family Residential						\$270
Mobile Home Park Spaces						\$197
NON-RESIDENTIAL PROPERTY USE CATEGORIES						
Building Classification (in square foot ranges) - Capped at 1,000,000 sq ft	Commercial	Industrial	Warehouse	Institutional		
<1,999	\$671	\$137	\$21	\$345		
2,000 - 3,499	\$1,343	\$274	\$42	\$690		
3,500 - 4,999	\$2,015	\$411	\$63	\$1,035		
5,000 - 9,999	\$3,357	\$681	\$105	\$1,725		
10,000 - 19,999	\$6,714	\$1,366	\$209	\$3,450		
20,000 - 29,999	\$10,071	\$2,049	\$314	\$5,175		
30,000 - 39,999	\$13,428	\$2,732	\$471	\$6,900		
40,000 - 49,999	\$16,785	\$3,415	\$631	\$9,025		
50,000 - 59,999	\$20,142	\$4,098	\$827	\$11,350		
60,000 - 69,999	\$23,499	\$4,781	\$1,035	\$13,675		
70,000 - 79,999	\$26,856	\$5,464	\$1,243	\$15,900		
80,000 - 89,999	\$30,213	\$6,147	\$1,451	\$18,125		
90,000 - 99,999	\$33,570	\$6,830	\$1,659	\$20,350		
100,000 - 149,999	\$40,282	\$8,195	\$1,993	\$24,600		
150,000 - 199,999	\$46,995	\$9,561	\$2,327	\$28,850		
200,000 - 249,999	\$53,707	\$10,927	\$2,661	\$33,100		
250,000 - 299,999	\$60,420	\$12,293	\$2,995	\$37,350		
300,000 - 349,999	\$67,133	\$13,658	\$3,329	\$41,600		

Copies of the Polk County Fire Services Ordinance, Resolution 25-070, the Tentative Rate Resolution, and the Assessment Roll are available for inspection at the Clerk's office, in the Administration Building located at 330 West Church Street, Bartow, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the County Fire Department at (863) 519-7350, Monday through Friday between 9:00 a.m. and 5:00 p.m.

**APPENDIX C**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATION OF POLK COUNTY FOR FY 2025/2026 NON-AD VALOREM  
ASSESSMENT ROLLS FOR RESIDENTIAL WASTE PROGRAM SERVICES,  
STREET LIGHTING DISTRICTS, FIRE SERVICES, NUISANCE ABATEMENT,  
EXCESSIVE BULK WASTE, SKYVIEW UTILITY MSBU, EAST BIMINI BAY UTILITY  
MSBU, ISLAND CLUB WEST UTILITY MSBU, SOUTHWEST INWOOD  
STREET LIGHTING MSBU, AND CENTRAL INWOOD  
STREET LIGHTING ASSESSMENT DISTRICTS**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of Polk County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment rolls listed on the Attached Exhibit "A" (the "Non-Ad Valorem Assessment Rolls") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Rolls will be delivered to the Polk County Tax Collector or the Polk County Tax Collector's authorized agent by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Polk County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of September, 2025.

**POLK COUNTY, FLORIDA**

**By:** \_\_\_\_\_  
Noah Milov  
Assistant County Attorney  
(Authorized Agent)

## **EXHIBIT “A”**

1. 2025/26 Residential Waste Program Services
2. 2025/26 Street Lighting Districts
3. 2025/26 Fire Services
4. 2025/26 Skyview Utility Municipal Services Benefit Unit
5. 2025/26 East Bimini Bay Utility Municipal Services Benefit Unit
6. 2025/26 Island Club West Utility Municipal Services Benefit Unit
7. 2025/26 Nuisance Abatement
8. 2025/26 Excessive Bulk Waste
9. 2025/26 Southwest Inwood Street Lighting MSBU
10. 2025/26 Central Inwood Street Lighting MSBU