
POLK COUNTY, FLORIDA

**FINAL RATE RESOLUTION
FIRE ASSESSMENTS**

ADOPTED SEPTEMBER 9, 2024

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RESOLUTION NO. 2024-_____
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 TENTATIVE RATE RESOLUTION; ESTABLISHING THE RATE OF FIRE ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024; IMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE POLK COUNTY FIRE SERVICES DISTRICT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION; PROVIDING FOR EFFECT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the County Commission 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, 2024;

WHEREAS, the Board adopted Resolution No. 2024-111 on July 2, 2024 (the “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 Tentative Rate Resolution, with such amendments as the County Commission 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 9, 2024, 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”); Resolution No. 2024-111 (the “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 2024-25 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 2024-25 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 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 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 means of electronic medium 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 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 Tentative Rate Resolution from the fire rescue services, facilities, or 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 Tentative Rate Resolution.

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

(E) For the Fiscal Year beginning October 1, 2024, the estimated Fire Assessed Cost to be assessed is \$64,874,674.00. 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, 2024, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES		Rate Per Dwelling Unit/Space			
Single Family Residential					\$281
Multi-Family Residential					\$193
Mobile Home Park Spaces					\$141

NON-RESIDENTIAL PROPERTY USE CATEGORIES				
Building Classification (in square foot ranges) Capped at 1,000,000 sq ft	Commercial	Industrial	Warehouse	Institutional
< 1,999	\$480	\$99	\$16	\$248
2,000 - 3,499	\$958	\$196	\$32	\$493
3,500 - 4,999	\$1,676	\$342	\$54	\$862
5,000 - 9,999	\$2,392	\$488	\$76	\$1,229
10,000 - 19,999	\$4,784	\$975	\$150	\$2,458
20,000 - 29,999	\$9,565	\$1,948	\$299	\$4,916
30,000 - 39,999	\$14,346	\$2,920	\$448	\$7,373
40,000 - 49,999	\$19,127	\$3,893	\$597	\$9,829
50,000 - 99,999	\$23,908	\$4,864	\$745	\$12,286
100,000 - 249,999	\$28,690	\$5,839	\$894	\$14,743
250,000 - 499,999	\$33,472	\$6,811	\$1,043	\$17,201
500,000 - 749,999	\$38,253	\$7,784	\$1,192	\$19,657
750,000 - 999,999	\$43,035	\$8,757	\$1,339	\$22,114
> 1,000,000	\$47,816	\$9,728	\$1,488	\$24,571

(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, 2024.

(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 County Commission 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 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 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. 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 8. EFFECTIVE DATE. This Final Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this 9th day of September, 2024.

ATTEST:
STACY M. BUTTERFIELD, CPA,
CLERK

BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

By _____
Deputy Clerk

By _____
W. C. Braswell, 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 County Commission 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, 2024, was in fact mailed to all affected property owners by the Polk County Property Appraiser no later than August 20, 2024.

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

statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the 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 before me, by means of physical presence or online notarization, this 28th day of August, 2024 by William Beasley, County Manager for Polk County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.




Printed Name: Donna K Purvis
Notary Public, State of Florida
My Commission Expires: 6/23/25
Commission No.: HH131495

APPENDIX B
PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

Polk Sun

Published Weekly

Winter Haven, Polk County, Florida

Case No. Fire Service SA FY 24.25

**STATE OF FLORIDA
COUNTY OF POLK**

Before the undersigned authority, Anita Swain, personally appeared who on oath says that she is the Classified Advertising Legal Clerk of Polk Sun, a newspaper published at Winter Haven in Polk County, Florida; that the attached copy or reprint of the advertisement, to the right, being a Public Notice, was published in said newspaper by print in the issues of or by publication on the newspaper's website, if authorized, on:

August 07, 2024

Affiant further says that the Polk Sun newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

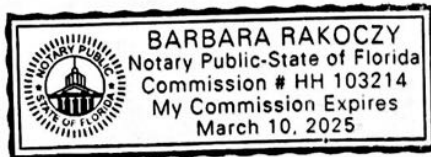
Anita Swain
Anita Swain

Sworn to and subscribed before me this 7th day of August 2024 by Anita Swain, who is personally known to me.

Barbara Rakoczy
Barbara Rakoczy, Clerk, Notary Number: #HH103214
Notary expires: March 10, 2025

00042418 00162893

Lisa Conran
POLK COUNTY BOARD OF COMMISSIONERS
P.O. Box 9005 | Drawer AT01|
330 W CHURCH STREET
BARTOW, FL 33831-9005



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 9, 2024, 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 Public Information Office at (863) 534-6000, at least five (5) 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 \$64,904,808.00 for the fiscal year October 1, 2024 - September 30, 2025. 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 2024-25 and future fiscal years.

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit/Space
Single Family Residential	\$281
Multi-Family Residential	\$193
Mobile Home Park Spaces	\$141

NON-RESIDENTIAL PROPERTY USE CATEGORIES	Commercial	Industrial	Warehouse	Institutional
Building Classification (in square foot ranges) Capped at 1,000,000 sq ft				
< 1,999	\$480	\$99	\$16	\$248
2,000 - 3,499	\$958	\$196	\$32	\$493
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750,000 - 999,999	\$43,035	\$8,757	\$1,339	\$22,114
> 1,000,000	\$47,816	\$9,728	\$1,488	\$24,571

Copies of the Polk County Fire Services Ordinance, Resolution 17-056, Resolution 17-103, 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 2024, 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.

8.7.24. 162893

APPENDIX C

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

CERTIFICATION OF POLK COUNTY FOR FY 2024/2025 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, 2024.

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, 2024.

POLK COUNTY, FLORIDA

By: _____
Noah Milov
Assistant County Attorney
(Authorized Agent)

EXHIBIT "A"

1. 2024/25 Residential Waste Program Services
2. 2024/25 Street Lighting Districts
3. 2024/25 Fire Services
4. 2024/25 Skyview Utility Municipal Services Benefit Unit
5. 2024/25 East Bimini Bay Utility Municipal Services Benefit Unit
6. 2024/25 Island Club West Utility Municipal Services Benefit Unit
7. 2024/25 Nuisance Abatement
8. 2024/25 Excessive Bulk Waste
9. 2024/25 Southwest Inwood Street Lighting MSBU
10. 2024/25 Central Inwood Street Lighting MSBU