

**RESOLUTION NO. 26-**

**TENTATIVE ASSESSMENT RESOLUTION FOR EXCESSIVE BULK WASTE FOR FISCAL YEAR 2026/27**

**WHEREAS**, pursuant to Polk County Ordinance 18-016 (the “Ordinance”), Polk County (the “County”) has undertaken a program to collect and dispose of Excessive Bulk Waste; and

**WHEREAS**, the Ordinance authorizes the County to collect and dispose of Excessive Bulk Waste if the parcel owner fails to do so after receiving notice of the Excessive Bulk Waste; and

**WHEREAS**, the Ordinance authorizes the County to impose an Excessive Bulk Waste Assessment upon Assessment Property to collect the costs incurred by the County to collect and dispose of the Excessive Bulk Waste: and

**WHEREAS**, the Board of County Commissioners (BoCC) finds that the properties improved as a result of the County collecting and disposing Excessive Bulk Waste have specially benefited from the County’s actions in an amount equal to or greater in kind and degree than other properties in the County; and

**WHEREAS**, the owners of many of the benefited properties have failed or refused to reimburse the County for the costs incurred by the County in improving their property resulting in liens being recorded against the benefited properties; and

**WHEREAS**, the BoCC finds that it is fair, reasonable, and equitable to assess against each benefited property a non-ad valorem special assessment in an amount equal to the costs incurred by the County in improving said property, less any amounts paid by the property owner to offset such costs; and

**WHEREAS**, the BoCC finds that the properties subject to this non-ad valorem special assessment derived a special benefit from the service provided and that it is fairly and reasonably apportioned among the properties that received the special benefit; and

**WHEREAS**, the uniform method of collecting non-ad valorem assessments, as authorized

by Section 197.3632, Florida Statutes, provides for the collection of non-ad valorem assessments by including such assessments on the tax bills issued for the collection of ad valorem taxes; and

**WHEREAS**, notice was given, pursuant to Section 197.3632, Florida Statutes, that the BoCC would collect the liens imposed for the collection of Excessive Bulk Waste by means of the uniform method of collecting non-ad valorem assessments at a properly advertised public hearing held on December 2, 2025; and

**WHEREAS**, the BoCC desires to utilize the uniform method of collecting non-ad valorem assessments to collect the non-ad valorem assessments specified herein; and

**WHEREAS**, the BoCC desires to adopt a tentative assessment roll at this time and to schedule a public hearing for purposes of adopting a final assessment roll for the non-ad valorem assessments specified herein.

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

**SECTION 1. RECITALS.** The foregoing findings are incorporated herein by reference and made a part hereof.

**SECTION 2. DEFINITIONS.** 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. ELECTION TO UTILIZE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS.** The BoCC hereby elects to utilize the uniform method of collecting non-ad valorem assessments, as provided in Section 197.3632, Florida Statutes for collecting the non-ad valorem assessments specified herein, which assessments have been levied against the properties described in the Tentative Assessment Roll in Exhibit “A” attached hereto and made a part hereof.

**SECTION 4. ADOPTION OF TENTATIVE ASSESSMENT ROLL.** The BoCC hereby adopts Exhibit “A” as Polk County’s tentative assessment roll (“Tentative Assessment Roll”) for special assessments imposed against properties for the collection and disposal of Excessive Bulk Waste.

**SECTION 5. 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 costs incurred by the County to abate the nuisances on the properties assessed. 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 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 assessment roll has been prepared in conformity with this Tentative Rate Resolution and the Ordinance, it shall ratify and confirm such roll.

**SECTION 6. NOTICE BY PUBLICATION.** The County Manager is hereby directed to provide notice by publication of the public hearing established by the Board.

**SECTION 7. 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 for the purpose of imposing assessments for the Fiscal Year beginning October 1, 2026.

**SECTION 8. METHOD OF COLLECTION.** It is hereby declared that the assessments imposed shall be collected and enforced pursuant to the Uniform Assessment Collection

Act beginning October 1, 2026.

**SECTION 9. EFFECTIVE DATE.** This Resolution shall take effect immediately upon passage.

**ADOPTED** this 7<sup>th</sup> day of July, 2026.

ATTEST:  
Stacy M. Butterfield, CLERK

BOARD OF COUNTY COMMISSIONERS  
POLK COUNTY, FLORIDA

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

By: \_\_\_\_\_  
Martha Santiago, Ed.D., Chair

EXHIBIT "A"

2026/27 TENTATIVE ASSESSMENT ROLL

EXCESSIVE BULK WASTE

| CASE          | PROP OWNER 1   | PARCEL ID#                   | LEGAL DESCRIPTION OF LOT  | VIOL ADDRESS                              | VIOL                    | GRAND TOTAL |
|---------------|--|------------------------------|---|---|-------------------------|-------------|
| CBW-2024-2396 | JAMES SHAWN<br>KILPATRICK, BUFFY<br>LYNN JERNIGAN  | 252806-<br>000000-<br>024460 | ***DEED APPEARS IN<br>ERROR*** E 132 FT OF W 528<br>FT OF N 140 FT OF N1/2 OF<br>S1/2 OF SW1/4 OF SE1/4 BEING<br>LOT 4 OF UNRE SUB      | 3032 BRENDA LN,<br>AUBURNDALE             | EXCESSIVE BULK<br>WASTE | 607.14      |
| CBW-2024-2467 | CATHERINE LOU ANN<br>HARRINGTON,<br>WILLIAM CALEY<br>SUTTON  | 252812-<br>000000-<br>031260 | W 65 FT OF E 485 FT OF S 125<br>FT OF N 447 FT OF NE1/4 OF<br>NE1/4 OF NW1/4 KNOWN AS<br>TRACT #19 OF UNREC SUB                         | 703 WHISPERING<br>PINES DR,<br>AUBURNDALE | EXCESSIVE BULK<br>WASTE | 483.18      |
| CBW-2024-2190 | ESTATE OF JACOB<br>ANDERSON  | 282917-<br>937003-<br>002240 | LAKE PIERCE RANCHETTES<br>SECOND ADDITION PB 76 PG 21<br>LYING AND BEING IN A<br>PORTION OF SECTIONS 17 18 19<br>& 20 T29S R28E LOT 224 | 3924 MORGAN<br>HORSE WAY, LAKE<br>WALES   | EXCESSIVE BULK<br>WASTE | 1,177.49    |
| CBW-2024-2346 | ESTATE OF JANICE F<br>BRIDGES, MACK<br>REVOCABLE TRUST<br>JEROME MACK AND<br>JUANITA S MACK AS<br>TRUSTEES | 272934-<br>875300-<br>002100 | NORTHSIDE HEIGHTS PB 36 PG<br>48 BLK B LOT 10   | 148 NORTHSIDE<br>DR, LAKE WALES           | EXCESSIVE BULK<br>WASTE | 747.43      |
| CBW-2024-2348 | CENTRAL FLORIDA<br>LAND TRUSTS LLC   | 252811-<br>337800-<br>007120 | AZALEA PARK PB 35 PG 19 BLK 7<br>LOTS 12 & 13   | 305 CAMELIA LN,<br>AUBURNDALE             | EXCESSIVE BULK<br>WASTE | 1,054.33    |

|               |  |                              |  |   |                         |          |
|---------------|--|------------------------------|--|---|-------------------------|----------|
| CBW-2024-2557 | DWAYNE A WALTER,<br>CHRISTIN WALTER,<br>DANIEL L DOWNING | 262833-<br>656200-<br>000590 | LAHA-WA MANOR UNIT 3 PB 47<br>PG 13 LOT 59   | 1901 MANOR CIR<br>SE, WINTER<br>HAVEN     | EXCESSIVE BULK<br>WASTE | 474.43   |
| CBW-2024-2573 | CLAIRE JAWORSKY  | 242809-<br>000000-<br>012114 | S 117 FT OF N 707 FT OF W 139<br>FT OF W 479 FT OF E 919 FT OF<br>N 782 FT OF N 932 FT OF SE1/4<br>OF NE1/4 BEING LOT 71 OF<br>UNRE KEY OAK ESTS   | 1536 CHURCHILL<br>CT, LAKELAND            | EXCESSIVE BULK<br>WASTE | 425.09   |
| CBW-2024-2602 | HERSCHELL COLLIS<br>DUPREE                               | 262816-<br>538600-<br>000190 | CONINE HGTS PB 40 PG 37 LOT<br>19  | 2558 PALM DR<br>NE, WINTER<br>HAVEN       | EXCESSIVE BULK<br>WASTE | 425.09   |
| CBW-2024-2644 | ESTATE OF KENNETH<br>O CAIN                              | 252812-<br>338200-<br>000030 | FLAMINGO HTS SUB PB 37 PG<br>37 LOT 3  | 524 OAKLAND, RD                           | EXCESSIVE BULK<br>WASTE | 1,954.76 |
| CBW-2024-2470 | ESTATE OF SAINVILLE<br>DIGA, DAISY MAE<br>CRAWFORD       | 262808-<br>528700-<br>000820 | CAREFREE COVE PB 43 PG 19<br>LOT 82  | 105 EDGEWATER<br>DR, WINTER<br>HAVEN      | EXCESSIVE BULK<br>WASTE | 573.01   |
| CBW-2024-2611 | GOLDEN OAK LAND<br>DEVELOPMENT LLC                       | 262816-<br>000000-<br>034240 | W1/2 OF SW1/4 OF SW1/4 OF NW1/4 LESS<br>E 100 FT OF N 310 FT & LESS E 150 FT OF N<br>260 FT LESS E 100 FT & LESS N 208.72 FT<br>OF E 208.72 & LESS N 236 FT OF W 120 FT<br>& LESS N 200 FT OF S 424 FT OF W 100 FT | 107 WARE AVE<br>NE, WINTER<br>HAVEN       | EXCESSIVE BULK<br>WASTE | 825.32   |
| CBW-2024-2619 | ROSE MARIE RUIZ  | 262921-<br>690502-<br>001250 | PALMETTO RIDGE ESTATES PB<br>82 PG 42 LYING AND BEING IN A<br>PORTION OF SECTIONS 21 & 28<br>T29 R26 BLK A LOT 25  | 149 PALMETTO<br>RIDGE DR,<br>WINTER HAVEN | EXCESSIVE BULK<br>WASTE | 549.21   |

|               |                                     |                      |   |                              |                      |        |
|---------------|-------------------------------------|----------------------|---|------------------------------|----------------------|--------|
| CBW-2024-327  | DARLIE DORISMOND                    | 283006-939600-002260 | MORNINGSIDE PARK PB 36 PG 45 BLK B LOT 26   | 1316 LAKEVIEW RD, LAKE WALES | EXCESSIVE BULK WASTE | 428.74 |
| CBW-2024-2531 | TANYA KABAT                         | 252632-000000-042690 | BEG 100 FT S OF NW COR OF SW1/4 OF SE1/4 OF SW1/4 RUN S 100 FT E 147.04 FT N 100 FT W 145.6 FT TO POB BEING LOT 122 UNREC CLEARWATER LK ESTS            | 430 WATERVIEW DR, POLK CITY  | EXCESSIVE BULK WASTE | 871.95 |
| CBW-2024-2821 | MARGARET ANN FRANKLIN               | 252811-337800-008071 | AZALEA PARK PB 35 PG 19 BLK 8 LOT 7 E 45 FT OF N1/2   | 306 CAMELIA LN, AUBURNDALE   | EXCESSIVE BULK WASTE | 644.56 |
| CBW-2024-2742 | PREMIER EVENTS CENTER LLC           | 283018-947210-002090 | HIGHLAND PARK MANOR PLAT #2 PB 56 PG 8 BLK 2 LOT 9  | 2348 LYDIA ST, LAKE WALES    | EXCESSIVE BULK WASTE | 399.15 |
| CBW-2025-27   | BRITTNEY THOMAS, SAMANTHA R BUNTING | 262806-527021-002610 | LAKE MARIANA ACRES UNIT THREE PB 76 PGS 25 & 26 LOT 261 & INT IN REC AREA LAKE MARIANA ACRES PB 64 PG 10 & LOT 232 LAKE MARIANA ACRES PB 71 PGS 35 & 36 | 1928 SUE CT, LAKE ALFRED     | EXCESSIVE BULK WASTE | 595.21 |
| CBW-2025-24   | EST KENNETH O CAIN                  | 252812-338200-000030 | FLAMINGO HTS SUB PB 37 PG 37 LOT 3  | 524 OAKLAND RD, AUBURNDALE   | EXCESSIVE BULK WASTE | 594.81 |
| CBW-2025-81   | COMMODITY SERVICES OF AMERICA INC   | 252935-000000-034250 | S 240 FT OF N 469 FT OF E1/2 OF W1/2 OF SW1/4 OF NW1/4 LESS E 130 FT & LESS N 120 FT OF W 202.5 FT & LESS W 12.5 FT FOR R/W                             | 853 PETERS RD, BARTOW        | EXCESSIVE BULK WASTE | 689.50 |

|              |  |                        |   |                                   |                      |          |
|--------------|--|------------------------|---|-----------------------------------|----------------------|----------|
| CBW-2025-94  | KALAND GROUP LLC                                   | 262822-586500-000991   | LAKE ELBERT HEIGHTS PB 18 PG 34 S22/27 T28 R26 LOTS 99 THE E 24 FT & 100  | 1515 AVENUE D NE, WINTER HAVEN    | EXCESSIVE BULK WASTE | 411.08   |
| CBW-2025-116 | FIDELIA MORALES                                    | 292930-991753-002210   | MONEYTREE RANCHETTES SUB PHASE TWO UNIT TWO PB 74 PGS 14 & 15 BLK B LOT 21  | 3536 EVELYN RD, LAKE WALES        | EXCESSIVE BULK WASTE | 645.86   |
| CBW-2025-298 | ESTATE OF STANLEY A DERBY                          | 25-28-12-339200-000270 | MARIANA WOODS UNIT 3 PB 46 PG 2 LOT 27  | 209 STRIBLING DR, AUBURNDALE      | EXCESSIVE BULK WASTE | 409.39   |
| CBW-2025-309 | BRIAN TODD PERRY, TRISTA ANN PERRY                 | 252632-000000-042450   | BEG NE COR OF SE1/4 OF SW1/4 RUN W 255 FT S 638.97 FT W 205 FT TO POB RUN S 97 FT W 205 FT N 97 E 205 FT TO POB KNOWN AS LOT 36 OF UNREC CLEARWATER LAKE ESTS | 353 CLEARWATER LAKE DR, POLK CITY | EXCESSIVE BULK WASTE | 715.39   |
| CBW-2025-277 | JESUS RIVERA                                       | 252815-000000-044060   | W 165 FT OF S 510 FT OF SW1/4 OF SW1/4 LESS W 30 FT & N 30 FT FOR RD R/W KNOWN AS TRACT 34 OF UNREC FOXHOLLOW   | 1943 FOXHOLLOW DR E, AUBURNDALE   | EXCESSIVE BULK WASTE | 408.10   |
| CBW-2025-337 | ERNEST WILLIAMS, MATTIE WILLIAMS, ROBERT L GRIFFIN | 272909-857300-000110   | ROBINSON SUB PB 31 PG 14 LOT 11 LESS RD R/W PER MB 6 PG 254   | 6049 WAVERLY RD, WAVERLY          | EXCESSIVE BULK WASTE | 1,047.84 |
| CBW-2025-149 | RANDOLPH MUNIZ, AUDREY MUNIZ                       | 252728-000000-014240   | BEG NW COR OF SW1/4 OF NE1/4 RUN S 340.16 FT E 56.97 FT S 50 FT TO POB CONT S 170 FT W 100 FT N 170 FT E 100 FT TO POB BEING LOT 22 OF UNRE PLAT              | 306 GRIMES DR, AUBURNDALE         | EXCESSIVE BULK WASTE | 472.38   |

|                     |                                     |                              |  |                                      |                         |           |
|---------------------|-------------------------------------|------------------------------|--|--------------------------------------|-------------------------|-----------|
| CBW-2025-287        | EVERALD THOMPSON,<br>JANET THOMPSON | 232817-<br>086510-<br>000650 | THE PINES PB 64 PG 37 LOT 65   | 629 W<br>PONDEROSA DR,<br>LAKELAND   | EXCESSIVE BULK<br>WASTE | 600.19    |
| CBW-2025-316        | BRANDON ELAM ,<br>DAVID MAGALLON    | 252813-<br>343500-<br>004880 | INWOOD UNIT 6 PB 14 PGS 2<br>2A 2B S13/24 T28 R25 LOT 488  | 3810 AVENUE T<br>NW, WINTER<br>HAVEN | EXCESSIVE BULK<br>WASTE | 522.64    |
| CBW-2021-2148<br>PP | CAROLYN CARTER                      | 242822-<br>000000-<br>023031 | BEG SW COR OF SE1/4 RUN E 148 FT N 300 FT N 02<br>DEG 54 MIN 10 SEC E 300.17 FT N 24 DEG 35 MIN<br>50 SEC W 121.24 FT N 38 DEG 37 MIN 55 SEC E<br>93.08 FT N 04 DEG 43 MIN 40 SEC E 876.86 FT FOR<br>POB CONT N 04 DEG 43 MIN 40 SEC E 50 FT N 85<br>DEG 16 MIN 20 SEC W 143.2 FT S 07 DEG 04 MIN<br>21 SEC W 50.04 FT S 85 DEG 16 MIN 20 SEC E<br>145.24 FT TO POB BEING LOT 908-R OF UNRE GOLF<br>CLUB ESTS PHASE #2 | 1133 COUNTRY<br>CLUB LN,<br>LAKELAND | EXCESSIVE BULK<br>WASTE | 455.21    |
|                     |                                     |                              |  |                                      | Total                   | 19,208.48 |