



Report # 2025-06
2024 Residential Waste Assessments
Audit #2024-13

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Clerk of the Circuit Court and Comptroller
Polk County, Florida

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INSPECTOR GENERAL AUDIT REPORT

Report #2025-06: Residential Waste Assessments (Audit 2024-13)

The Honorable Board of County Commissioners

We have conducted an audit of the Polk County 2024 Residential Waste Assessment Roll.

Our audit objective was to assure that parcels are properly assessed in compliance with ordinances 2013-069 and 2024-054, and with resolution 2024-172.

We appreciate the cooperation and assistance provided by the Solid Waste Division as well as the Property Appraiser during the course of our audit.

We hope you find this report useful in ensuring that Polk County government provides the best possible services to our residents.

Respectfully submitted,

Lita McHugh, CPA, CIG, CIGI
Inspector General

Approved:

Stacy M. Butterfield, CPA
Clerk of the Circuit Court and County Comptroller

Background

The Department of Inspector General (IG) of the Polk County Clerk and Comptroller completed an audit of the 2024 Residential Waste Program Services Assessments roll. The roll lists all residential units subject to annual waste collection and disposal assessments. This roll is prepared by the Property Appraiser and communicated to the Polk County Solid Waste Division, for residential service, and to the Tax Collector for inclusion on the property tax roll. Our audit determined that, overall, current administrative controls provide sufficient assurance that only residential parcels benefiting from Residential Waste Program Services are assessed.

Ordinance 13-069 authorizes the BoCC to levy non-ad valorem assessments against parcels with residential dwelling units in unincorporated areas, in order to provide waste collection and disposal services. The amount of the assessment is determined annually, via a formal rate resolution approved by the BoCC each year. Resolution No. 24-172 set forward the rates for the 2024/25 fiscal year. Assessments are included in the annual ad valorem tax bill for residents within the assessment area. Payments from customers are collected by the Polk County Tax Collector then remitted to the BoCC. The 2024 Waste Services Assessment Roll listed 157,050 parcels containing 161,975 units. Total Collection Assessments were \$42,795,414.75 and Disposal Assessments were \$11,824,175.

Scope and Methodology

The scope of our audit included an examination of a statistical sample of parcels on the 2024 Residential Waste Services Assessment Roll. Our audit was designed to test the 2024 roll to determine if administrative controls were sufficient to ensure compliance with Polk County ordinance 13-069 and with Florida Statutes.

We audited several different subpopulations of the assessment roll to identify parcels that were potentially assessed inaccurately:

- Tested a random, statistical sample from all 157,050 parcels of the assessment roll.
- Reviewed the nonconforming population for errors. This consisted of commercially zoned property, previously zoned residential, that has been “grandfathered” to be used as residential property (175 parcels).
- Tested vacant residential parcels with assessments to determine if the assessment is proper (54 parcels).
- Tested parcels with a vacant Department of Revenue (DOR) code, assessed but with no mobile home account and no permit (16 parcels).
- Tested parcels with a vacant DOR code, an associated mobile home record, and assessments (272 parcels).
- Tested a statistical sample from the Property Appraiser’s list of 2,434 parcels with a vacant DOR code, assessments, and a building permit record in 2024 or 2025.

- Reviewed a list of demolished properties obtained from the Building Division to determine if either the houses were either reconstructed or the assessments were removed.

Our audit was conducted in accordance with the *Global Internal Audit Standards* of The Institute of Internal Auditors and the *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General. Accordingly, it included such tests of records and other auditing procedures as we considered necessary in the circumstances.

Results

Overall, current administrative controls were effective to ensure that only residential parcels benefiting from Residential Waste Program Services are placed on the residential assessment roll. There are no prior audit findings that required follow-up. We detected no errors by Solid Waste Division in our testing of the 2024 residential waste assessment roll.

Observation:

The Solid Waste Division cannot make changes to residential waste services roll but relies on the Property Appraiser's records to assess collection and disposal fees. The two county offices communicate regularly regarding changes to parcel classifications.

During our testing, we reviewed records for commercially zoned parcels, previously zoned residential, now "grandfathered" as residential. These parcels are termed "nonconforming". In order to maintain residential classification and receive residential waste services, it is necessary for the parcels to have a unit that can be considered a living structure.

During testing of nonconforming parcels, we identified 38 parcels that did not appear to contain any residential structures based on aerial views of the property. Most of these properties appeared to be used strictly for business purposes. We narrowed this list down to 29 parcels for in-person site visits. Results from the site visits further narrowed the list to 18 properties that we asked the Office of Planning & Development to review using their extensive tools. In the end, OPD staff agreed with us that 17 of those 18 parcels should no longer be considered residential and should be reclassified from nonconforming to commercial.

Recommendation:

Incorrect classification of parcels as residential, when the use is actually commercial, may result in collection of less property taxes and fire assessments for the County. Some of the parcels had commercial waste collection containers onsite and thus were paying twice for waste collection.

We will provide information on the 17 parcels to the Property Appraiser for reconsideration of the parcel classification.