



Intergovernmental Transfers Questionnaire

IGT Provider Name:	Polk County Fire Rescue
Health Care Provider Name:	
IGT Amount:	\$4,989,893.04
State Fiscal Year Ending:	6/30/2026

1. What type of governmental entity is your organization considered? (county, city, hospital taxing district, or other)

County

If other, please explain

2. Does your organization have a relationship with the provider for which you contribute IGTs as named in the preamble of the enclosed Letter of Agreement (LOA)?

Yes

If yes, please describe your relationship, including services provided to/by the provider to/by the organization and any other financial transactions between the provider and the organization.

Polk County Fire Rescue operates as a division of Polk County, a political subdivision of the State of Florida, under the provision of the Polk County Board of County Commissioners.

3. Please describe the source of the IGT funding for your organization, including whether the source is from a tax, a provider donation, or other funds. Provide the amount of funding from each source.

Source	Amount
Local Taxes	\$ 4,989,893
	\$ -
	\$ -

If other, please explain

- a. Verify whether the funds are public funds as defined by 42 CFR § 433.51, and exclude any federal funds.

No

If no, please explain

No, we are not using the public funds that are being claimed in Federal Financial Participation (FFP).

4. Does your organization have taxing authority?

Yes

5. If the source of IGT funding is from taxes, please answer the following questions:

a. Is the tax a state, county, city, or hospital district tax?

County

If other, please explain

b. What entities are taxed?

N/A

c. What is the tax structure (i.e. property tax, percentage of revenue, assessment, etc.)?

The taxes used for the IGT funds derive from one or more of the following local taxes: ad valorem, taxes, fees, assessments or charges.

d. What is the amount or percent of the tax?

N/A

e. Does at least 85% of the burden of the tax revenue fall on health care providers as defined in 42 CFR §433.55? (Provide the total tax revenue and the health care provider tax burden) If so, please answer the following questions:

		Amount
Total Tax Burden	\$	-
Healthcare Provider Tax Burden	\$	-
		0.00%

i) Is the tax broad based? A broad based tax can be defined as a tax that is imposed on at least all health care items or services in the class or providers of such items or services furnished by all non-Federal, non-public providers in the State, and is imposed uniformly, pursuant to 42 CFR § 433.68.

Yes

If no, please explain

- ii) Is the tax uniform across all entities being taxed? Based on 42 CFR § 433.68, a health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or in the case of health care-related tax based on revenue or receipts with respect to a class of items or services, if it excludes either Medicaid or Medicare revenue with respect to a class of items or services, or both. The exclusion of Medicaid revenue must be applied uniformly to all providers being taxed.

Yes

If no, please explain

- iii) Is the tax generally redistributive and a waiver of the broad-based or uniform tax requirement was granted in accordance with 42 CFR §433.68(e)?

No

If no, please explain

No, this is not a health care related tax.

- iv) Does the tax program comply with the hold harmless provisions included in 42 CFR § 433.68(f)?

No

If no, please explain

No, this is not a health care related tax.

- v) Does every tax paying entity receive a supplemental payment equal to or exceeding its tax cost?

No

If yes, please explain

6. Please answer the following regarding provider funds received from the healthcare entity and/or other health care entities.

- a. Are provider voluntary payments or in-kind services received by the organization as defined in 42 CFR § 433.52?

No

- b. How much of the organization's revenue is received from provider-related donations (Provide the total revenue and the provider-related donation amounts)?

	Amount
Total Revenue	\$ -
Provider Related Donations	\$ -

- c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity?

No

If yes, please list the provider and payment amount.

Provider Name	Funding Source	Amount
		\$ -
		\$ -
		\$ -

- d. Does any portion of the provider donation constitute as a “bona fide donation” pursuant to 42 CFR § 433.54? 42 CFR § 433.54 requires donations will not be returned to the individual provider, the provider class, or related entity under a hold harmless provision.

No

- e. Is there an agreement between the IGT provider and the health care entity? If so, please specify whether the agreement is written and provide the details.

No

7. Were funds utilized for the IGT specifically appropriated by the organization's board?

Yes

If yes, provide the board minutes and date of the appropriation.

I _____ certify that the statements and information contained in this submittal are true, accurate, and complete.

Signature of Officer or Administrator

Title

Date