
POLK COUNTY, FLORIDA

**TENTATIVE RATE RESOLUTION
FIRE ASSESSMENTS**

ADOPTED JULY 1, 2025

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RESOLUTION NO. 2025-_____
TENTATIVE RATE RESOLUTION
FOR THE POLK COUNTY FIRE SERVICES DISTRICT
FOR FIRE SERVICES

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE POLK COUNTY FIRE SERVICES DISTRICT; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to 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"), Resolution No. 17-056 (the "Amended and Restated Tentative Rate Resolution"), Resolution No. 17-103 (the "Amended and Restated Final Rate Resolution"), Article VIII, Section (1) of the Florida Constitution, the Polk County Home Rule Charter, sections 125.01 and 126.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Tentative Rate Resolution as provided for in the Ordinance. It initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Assessments for the Fiscal Year commencing October 1, 2025.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Tentative Rate Resolution, and the Amended and Restated Final Rate Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the reimposition of Fire Assessments for fire services, facilities, or 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 County shall provide fire services to such Assessed Property. All or a portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Assessments. The remaining cost, if any, required to provide fire services, facilities, and programs shall be funded by legally available County revenues other than Fire Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the District will be specially benefitted by the County's provision of fire services, facilities, and programs in an amount not less than the Fire Assessment imposed against such parcel, computed in the manner set forth in this Tentative Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS. Fire Assessments shall be imposed against all Tax Parcels within the Property Use Categories within the Polk County Fire Services District. Fire Assessments shall be computed in the manner set forth in this Tentative Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Tentative Rate Resolution, and the Amended and Restated Final Rate Resolution are affirmed and incorporated herein by reference.

(B) The legislative determinations affirmed in paragraph (A) above are hereby supplemented with the following legislative determination, which shall supersede and replace the legislative determination set forth in Section 6(T) of the Amended and Restated Tentative Rate Resolution:

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt Buildings of Non-Residential property on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes from the Fire Protection Assessment. Accordingly, it is fair and reasonable not to impose Fire Protection Assessments upon such Buildings of Non-Residential Property.

SECTION 6. COST APPORTIONMENT AND PARCEL APPORTIONMENT METHODOLOGIES. The Cost Apportionment and Parcel Apportionment and the applicable explanatory appendices adopted in Sections 7 and 8 of the Amended and Restated Tentative Rate Resolution and confirmed by the Amended and Restated Final Rate Resolution are affirmed and incorporated herein by reference.

SECTION 7. DETERMINATION OF FIRE ASSESSED COST; ESTABLISHMENT OF ANNUAL FIRE ASSESSMENT RATES.

(A) The Fire Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2025, is \$92,529,673.00

(B) The estimated 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 for the purpose of this Tentative Rate Resolution:

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

(C) 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 the VA and HUD, shall not be exempted from the Fire Assessment.

(2) No Fire Assessment shall be imposed upon Buildings located upon parcels of 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.

(D) Any shortfall in the expected 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.

(E) The approval of the Estimated Fire Assessment Rate Schedule by the adoption of this Tentative Rate Resolution determines the amount of the Fire Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available County revenue other than Fire Assessment proceeds.

(F) The estimated Fire Assessments specified in the Estimated Fire Assessment Rate Schedule are hereby established to fund the specified Fire Assessed Costs determined

to be assessed in the Fiscal Year commencing October 1, 2025. No portion of such Fire Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Assessed Costs is attributable to the Emergency Medical Services Cost.

(G) The estimated Fire Assessments established in this Tentative Rate Resolution shall be the estimated assessment rates applied by the County Administrator in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in Section 8 of this Tentative Rate Resolution.

SECTION 8. ANNUAL ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The County Administrator shall apportion the estimated Fire Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Tentative Rate Resolution.

(B) A copy of the Ordinance, the Amended and Restated Tentative Rate Resolution, the Amended and Restated Final Rate Resolution, this Tentative Rate Resolution, documentation related to the estimated amount of the Fire Assessed Cost to be recovered through the imposition of Fire Assessments, and the updated Assessment Roll shall be maintained on file in the office of the Clerk located in the Administration Building and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll be in printed form if the amount of the Fire Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Assessments for fire services as set forth in this Tentative Rate Resolution is a fair and reasonable method of apportioning the Fire Assessed Cost among parcels of Assessed Property located within the District.

SECTION 9. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 8th, 2025, in the Commission Board Room, First Floor of the Administration Building located at 330 West Church Street, Bartow, Florida, at which time the Board will receive and consider any comments on the Fire Assessments from the public and affected property owners and consider imposing Fire Assessments for the Fiscal Year commencing October 1, 2025, and collecting such assessments on the same bill as ad valorem taxes.

SECTION 10. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 9 hereof in the manner and time provided in Section 7-22 of the Ordinance. The notice shall be published no later than August 19, 2025, in substantially the form attached hereto as Appendix A.

SECTION 11. NOTICE BY MAIL.

(A) Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 9 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes.

(B) The mailed notice shall be 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. All first class mailed notices must be mailed no later than August 19, 2025.

SECTION 12. 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 13. EFFECTIVE DATE. This Tentative Rate Resolution shall take effect immediately upon its passage and adoption.

DULY ADOPTED this 1st day of July, 2025.

ATTEST:
STACY M. BUTTERFIELD, CPA,
CLERK

BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

By _____
Deputy Clerk

By _____
Chairman

APPENDIX A

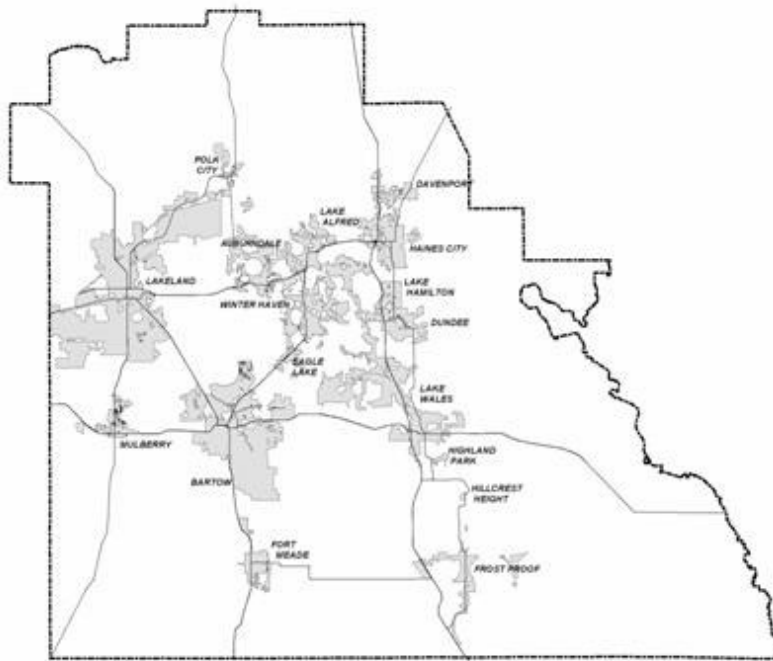
FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

To Be Published by August 19, 2025

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 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 \$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		\$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
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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

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 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

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.