

**RESOLUTION NO. 26-**

**RESIDENTIAL WASTE PROGRAM SERVICES FINAL ASSESSMENT RESOLUTION RATIFYING THE RESIDENTIAL WASTE PROGRAM SERVICES ASSESSMENT AREA AND ESTABLISHING THE ASSESSMENT RATE FOR FISCAL YEAR COMMENCING OCTOBER 1, 2026; IMPOSING ASSESSMENTS AGAINST ASSESSMENT PROPERTY LOCATED WITHIN THE RESIDENTIAL WASTE PROGRAM SERVICES ASSESSMENT AREA; APPROVING THE UPDATED ANNUAL RESIDENTIAL WASTE PROGRAM SERVICES ASSESSMENT ROLL; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Polk County Ordinance 13-069 (hereinafter the “Ordinance”), requires that the Board of County Commissioners adopt a Final Assessment Resolution establishing the estimated assessment rate for Residential Waste Program Services Assessment to be imposed for the upcoming Fiscal Year against each parcel of Residential Property subject to the Residential Waste Program Services Assessment; and

**WHEREAS**, the Village of Highland Park has consented to the inclusion of all residential properties lying within its municipal limits in the Polk County Solid Waste Municipal Service Benefit Unit for the purpose of collection and disposal services; and

**WHEREAS**, the Town of Hillcrest Heights has consented to the inclusion of all residential properties lying within its municipal limits in the Polk County Solid Waste Municipal Service Benefit Unit for the purpose of collection and disposal services.

**WHEREAS**, the Board adopted Resolution No. 2014-057 (the “Initial Rate Resolution”), proposing the creation of the Polk County Residential Waste Program Services Assessment Area (the “RWPS Assessment Area”), containing a brief description of the Residential Waste Program Services, a description of the real property within the

Assessment Area, and specific legislative findings that recognize the special benefit that the Residential Waste Program Services will provide to the real property located within the RWPS Assessment Area;

**WHEREAS**, the Board adopted Resolution No. 14-085 (the “2014 Final Assessment Resolution”) which created the RWPS Assessment Area and Assessment Categories;

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

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the Ordinance, Article VIII, Section (1), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, the Polk County Home Rule Charter, Resolution No. 2014-057 (“Initial Tentative Assessment Resolution”), Resolution No. 14-085 (“2014 Final Assessment Resolution”) and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.** This Resolution constitutes the final Assessment Resolution as defined by the Ordinance. It adopts the updated Annual Residential Waste Program Services Assessment Roll for the Fiscal Year beginning October 1, 2026. It levies and imposes the Residential Waste Program Services Assessment on Assessed Property for the Fiscal Year beginning October 1, 2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Tentative Assessment Resolution, and the 2014 Final Assessment Resolution. 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. The word “shall” is always mandatory and not

merely discretionary.

For purpose of this Resolution the following terms shall have the following meaning, unless the context hereof otherwise requires:

(A) **“First Garbage Roll Cart”** shall mean the initial Garbage Roll Cart assigned to each Dwelling Unit on the Assessment Property.

(B) **“Garbage Roll Cart”** shall have the same meaning as contained in the Residential Franchise Agreements.

(C) **“Second Garbage Roll Cart”** shall mean any Garbage Roll Cart assigned to a Dwelling Unit on an Assessment Property in addition to the First Garbage Roll Cart.

### **SECTION 3. RATIFICATION AND APPROVAL OF ASSESSMENT AREAS AND ASSESSMENT CATEGORY.**

(A) The Polk County Residential Waste Program Services Assessment Area created pursuant to the 2014 Final Rate Resolution (hereinafter the “RWPS Assessment Area”) is hereby ratified and approved to include the entire unincorporated area of Polk County and the incorporated areas of the Village of Highland Park and the Town of Hillcrest Heights.

(B) The RWPS Assessment Area shall be a municipal service benefit unit within the contemplation of Florida Statutes, Section 125.01(1)(q) and is the municipal service benefit unit in which the Village of Highland Park and the Town of Hillcrest Heights have consented to be included therein.

(C) Residential Property shall be the only category of Improved Property that is subject to the Residential Waste Program Services Assessment

established by this Final Assessment Resolution.

**SECTION 4. IMPOSITION OF RESIDENTIAL WASTE PROGRAM SERVICES ASSESSMENTS.**

(A) The parcels of Assessment Property described in the updated Annual Residential Waste Program Services Assessment Roll as prepared pursuant to the Tentative Rate Resolution, which is hereby approved, are hereby found to be specially benefitted by the provision of the Residential Waste Program Services described in the Initial Rate Resolution in the amount of the Residential Waste Program Services Assessment set forth in the updated Annual Residential Waste Program Services Roll, a copy of which was present or available for inspection at the above referenced public hearing by means of electronic medium and could be viewed on available computer monitor, and which is incorporated herein by reference. Additionally, the Annual Residential Waste Program Services Roll, as approved, includes those Assessment Properties that cannot be set forth in the Annual Residential Waste Program Services Roll due to the provisions of Chapter 2019-12, Laws of Florida, concerning exempt “home addresses” under to Section 119.071(d), Florida Statutes.

(B) It is hereby ascertained, determined and declared that each parcel of Assessment Property within the RWPS Assessment Area will be benefitted by the County’s provision of Residential Waste Program Services in an amount not less than the Residential Waste Program Services Assessment for such parcel, computed in the manner set forth in the Tentative Rate Resolution. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the Initial Rate Resolution, and the Tentative

Rate Resolution from the Residential Waste Program Services to be provided and a legislative determination that the Residential Waste Program Services Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Rate Resolution and Tentative Rate Resolution. The Annual Residential Waste Program Services Assessment Roll, as of the date of adoption of this Final Assessment Resolution, consists of 164,197 Dwelling Units upon which the Collection assessment is levied, 164,197 Dwelling Units which the Disposal assessment is levied.

(C) The method of computing the Residential Waste Program Services Assessments described in the Tentative Rate Resolution is hereby approved.

(D) For the Fiscal Year beginning October 1, 2026, the estimated Residential Waste Program Services Assessed Cost for collection is \$46,668,235.00 and the estimated Residential Waste Program Services Assessed Cost for disposal is \$10,769,911.00. The Residential Waste Program Services Assessment rates to be assessed and apportioned among the Assessment Property in accordance with the Tentative Rate Resolution to generate the estimated Residential Waste Program Services Assessed Costs are hereby established as follows:

(1) Residential Waste Program Services Assessment rate of \$299.18 per Dwelling Unit for collection of Residential Waste as provided in the Residential Franchise Agreement.

(2) Residential Waste Program Services Assessment rate of \$67.62 per Dwelling Unit for disposal of any Roll Cart assigned to the Assessment Property along with disposal of Bulk Waste and Horticultural Trash.

(E) The above rates of assessment are hereby approved. Except as otherwise provided herein, the Residential Waste Program Services Assessments for Residential Waste Program Services in the amounts set forth in the Annual Residential Waste Program Services Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessment Property described in the Annual Residential Waste Program Services Assessment Roll for the Fiscal Year beginning October 1, 2026. Additionally, even though they may not be shown in the Annual Residential Waste Program Services Roll due to provisions of Chapter 2019-12, Laws of Florida, Residential Waste Program Services Assessments are hereby levied and imposed on all Assessment Property with exempt “home addresses” pursuant to Section 119.071(d), Florida Statutes.

(F) No Residential Waste Program Service Assessment shall be imposed upon a Residential Property classified commercial or which received a Hardship Assistance Exemption in accordance with Section 7 of the Tentative Rate Resolution.

(G) Any shortfall in the expected Residential Waste Program Services Assessment proceeds due to any hardship assistance or exemption from payment of the Residential Waste Program Services 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 from proceeds or funds derived from the Residential Waste Program Services Assessments.

(H) As authorized in the Ordinance, interim Residential Waste Program Services Assessments are also levied and imposed against all real property for which a Certificate of Occupancy is issued after the adoption of this Final Assessment Resolution based upon the rate of assessment approved herein.

(I) Residential Waste Program Services Assessments shall constitute a lien upon the Assessment Property 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.

(J) The updated Annual Residential Waste Program Services Assessment Roll as herein approved, together with correction of any errors or omissions, shall be delivered to the Tax Collector and shall be collected and enforced pursuant to the Uniform Assessment Collection Act. The County Attorney or his designee is hereby authorized and designated to certify the non-ad valorem assessment roll adopted herein to the Tax Collector on compatible electronic medium.

**SECTION 5. SECOND CART LEASE FEE**

A one-time non-refundable lease fee of \$67.00 is hereby established for any Second Garbage Roll Cart assigned to an Assessment Property between October 1, 2026 and September 30, 2027. This is a one-time non-refundable lease fee and shall not be collected in subsequent years. Only upon written request the Division shall assign no more than one (1) Second Garbage Roll Cart to a Dwelling Unit which must remain with the assigned Dwelling Unit until removed by the County. Residents may keep their previous sixty-five (65) gallon recycling cart which may be used for yard waste or a 2nd garbage cart until it's no longer serviceable.

**SECTION 6. CONFIRMATION OF TENTATIVE RATE RESOLUTION.** The Tentative Rate Resolution is hereby confirmed.

**SECTION 7. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented (including, without limitation, the determination of special benefit and fair apportionment to the Assessment Property, the method of apportionment and assessment, the rate of assessment, the updated Annual Residential Waste Program Services Assessment Roll and the levy and lien of the Residential Waste Program Services Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

**SECTION 8. 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 9. EFFECTIVE DATE.** This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

**ADOPTED** this 7th 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