RESOLUTION NO. 24-

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, 2024; 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;

WHEREAS, the Board adopted Resolution No. 24-110 (the "Tentative Rate Resolution") containing a brief and general description of the Residential Waste Program Services to be provided for the RWPS Assessment Area, describing the method of apportioning to be applied in the calculation of the estimated Residential Waste Program Services Assessment against Assessment Property, estimating the Residential Waste Program Services Assessment rate for collection and disposal, and directing preparation of the updated Annual Residential Waste Program Services Assessment Roll;

WHEREAS, the updated Annual Residential Waste Program Services Assessment Roll has heretofore been available for inspection by the public; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard, and an affidavit regarding the notice mailed to each property owner being attached hereto as Exhibit "A" and the proof of publication being attached hereto as Exhibit "B"; and

WHEREAS, the Second Cart Disposal fee amount needed to be reduced from the Tentative Rate Resolution because Second Cart Disposal will now be a one time charge

and leases already outstanding will not be considered in the calculation of the Second Cart Disposal Fee.

WHEREAS, a public hearing was held on September 9, 2024, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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, 2024. It levies and imposes the Residential Waste Program Services Assessment on Assessed Property for the Fiscal Year beginning October 1, 2024. 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 benefited by the County's provision of Residential Waste Program Services in an amount not less that the Residential Waste Program Services Assessment for such parcel, computed in the manner set forth in the Tentative Rate Resolution, sans the reduction in the Second Cart disposal rate. 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 158,628 Dwelling Units upon which the Collection assessment is levied, 158,628 Dwelling Units which the Disposal assessment is levied and 3,441 Second Garbage Carts which the Second Garbage Cart assessment is levied.

(C) The method of computing the Residential Waste Program Services Assessments described in the Tentative Rate Resolution is hereby approved, besides the Second Cart disposal rate which is to be reduced.

(D) For the Fiscal Year beginning October 1, 2024, the estimated Residential Waste Program Services Assessed Cost for collection is $39,594,250.00 and the estimated Residential Waste Program Services Assessed Cost for disposal is $11,984,410.00, and the Residential Waste Program Cost for Second Garbage Carts is $36,850.00. 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 $264.21 per Dwelling Unit for collection of Residential Waste as provided in the Residential Franchise Agreement.

(2) Residential Waste Program Services Assessment rate of $73.00 per

Dwelling Unit for disposal of any First Garbage 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, 2024. 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. CONFIRMATION OF TENTATIVE RATE RESOLUTION. The Tentative Rate Resolution is hereby confirmed.

SECTION 6. 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 7. 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 8. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this 9th day of September, 2024.

ATTEST:	BOARD OF COUNTY COMMISSIONERS
Stacy M. Butterfield, CLERK	POLK COUNTY, FLORIDA
By: _____	By: _____
Deputy Clerk	W. C. Braswell, Chairman

Exhibit "A"

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared William Beasley, County Manager, who, after being duly sworn, deposes and says:

I, William Beasley, as County Manager of Polk County, Florida (the "County"), pursuant to the authority and direction received from the Board, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with applicable County Ordinances and in conformance with Florida Statutes, Section 197.3632, requiring first-class mail notice to persons owning real property subject to the following 2024-25 non-ad valorem assessments:

1. Residential Waste Program Services Assessments
2. Street Lighting Assessment Areas
3. Fire Services
4. Skyview Utility Municipal Services Benefit Unit
5. East Bimini Bay Utility Municipal Services Benefit Unit
6. Island Club West Utility Municipal Services Benefit Unit
7. Nuisance Abatement Assessments
8. Excessive Bulk Waste Assessments
9. Southwest Inwood Street Lighting Municipal Services Benefit Unit
10. Central Inwood Street Lighting Municipal Services Benefit Unit

In accordance with the applicable County Ordinances and statutes, the County timely provided all necessary information for notification of the above states assessments to the Property Appraiser of Polk County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in millage notification (TRIM). The information provided to the Property Appraiser to be included on the TRIM notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

William Beasley,
County Manager, Affiant

STATE OF FLORIDA
COUNTY OF POLK

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of [✓] physical presence or [ ] online notarization this 20th day of August 2024 by William Beasley, County Manager, Polk County, Florida. He is personally known to me and did take an oath.

DONNA K. PURVIS
Notary Public, State of Florida
My comm. expires June 23, 2025
Commission Number HH 131495

Printed Name: Donna K Purvis
Notary Public,
State of Florida At Large
My Commission Expires: 6/23/25
Commission No.: HH 131495

EXHIBIT "B"

PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

Polk Sun

Published Weekly

Winter Haven, Polk County, Florida

Case No. RWPA SA FY24.25

STATE OF FLORIDA
COUNTY OF POLK

Before the undersigned authority, Anita Swain, personally appeared who on oath says that she is the Classified Advertising Legal Clerk of Polk Sun, a newspaper published at Winter Haven in Polk County, Florida; that the attached copy or reprint of the advertisement, to the right, being a Public Notice, was published in said newspaper by print in the issues of or by publication on the newspaper's website, if authorized, on:

August 07, 2024

Affiant further says that the Polk Sun newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Anita Swain

Anita Swain

Sworn to and subscribed before me this 7th day of August 2024 by Anita Swain, who is personally known to me.

Barbara Rakoczy

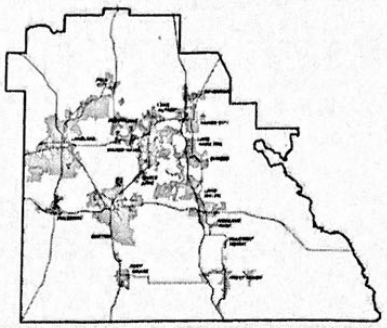
Barbara Rakoczy, Clerk, Notary Number: #HH103214
Notary expires: March 10, 2025

00042418 00162937

Lisa Conran
POLK COUNTY BOARD OF COMMISSIONERS
P.O. Box 9005 | Drawer AT01|
330 W CHURCH STREET
BARTOW, FL 33831-9005

BARBARA RAKOCZY
Notary Public-State of Florida
Commission # HH 103214
My Commission Expires
March 10, 2025

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR RESIDENTIAL WASTE PROGRAM SERVICES ASSESSMENTS



NOTICE IS HEREBY GIVEN that on **September 9, 2024** at 6:00 p.m., or as soon thereafter as the matter may be heard, in the Board Room of the Administration Building at 330 West Church Street, Bartow, Florida, the Board of County Commissioners will hold a public hearing pursuant to Polk County Ordinance 13-069 to adopt a rate resolution and non-ad valorem assessment roll for the 2024-25 Residential Waste Program Services Assessment. Unless otherwise exempted, the Residential Waste Program Services Assessment will be imposed against each parcel of residential property in the unincorporated area of the County and in the incorporated area of the Village of Highland Park and the Town of Hillcrest Heights for Residential Waste Program Services. At that time the Board will hear objections of all interested persons to the Assessment Resolution which shall establish the rate of assessment and approve the Annual Residential Waste Program Services Assessment Roll.

The estimated rate for collection for the Residential Waste Program Services Assessment is proposed at $264.21 per Dwelling Unit, the estimated rate for disposal for the Residential Waste Program Services Assessment is proposed at $73.00 per Dwelling Unit for disposal of First Garbage Roll Cart along with disposal of Bulk Waste and Horticultural Trash. The Residential Waste Program Services to be provided are Solid Waste collection and disposal services, Residential Waste collection and disposal services, and all facilities and programs that Polk County furnishes or makes available to the Owners and Occupants of Assessment Property and the purpose of the assessment is to defray the costs of such services, facilities and programs. The Annual Residential Waste Program Services roll is available at the Office of the Clerk of the Board of County Commissioners located at 330 West Church Street, Bartow, Florida during regular business hours and all interested persons may ascertain the amount to be assessed against a parcel of Assessment Property at the office of the Clerk.

The assessments will be collected by the tax collector on the ad valorem tax bills as authorized by Section 197.3632, Florida Statutes and a failure to pay the assessment will cause a tax certificate to be issued against the property subject thereto, which may result in the loss of title. All affected persons have the right to appear and be heard at the public hearing and to file written objections within 20 days of the publication of this notice. Should any person decide to appeal any decision made at this hearing, such person will need a record of the proceedings and may need to ensure that the record includes a verbatim transcript. 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 Communications 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.

If you have any questions, please contact the Waste and Recycling Division at (863) 284-4319 Monday through Friday between 9:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA
8/7/24 12937