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**POLK COUNTY, FLORIDA**

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**TENTATIVE RATE RESOLUTION  
FIRE RESCUE ASSESSMENTS**

14-056

**ADOPTED JULY 8, 2014**

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**RESOLUTION NO. 2014- 056**  
**TENTATIVE RATE RESOLUTION**  
**FOR THE POLK COUNTY FIRE SERVICES DISTRICT**  
**FOR FIRE RESCUE SERVICES**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE POLK COUNTY FIRE SERVICES DISTRICT; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014; PROVIDING FOR THE ASSESSMENT OF COMMON ELEMENTS IN RESIDENTIAL SUBDIVISIONS; 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, as codified in Article II, Chapter 7 of the Polk County Code of Ordinances (the "Ordinance"), Resolution No. 13-087 (the "Tentative Rate Resolution for the Fiscal Year beginning on October 1, 2013"), Resolution No. 13-110 (the "Final Rate Resolution for the Fiscal Year Beginning October 1, 2013"), sections 125.01 and 126.66, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.** This Resolution constitutes the Tentative Rate Resolution as provided for in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, Resolution

No. 13-087 and Resolution No. 13-110. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

**SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.**

(A) Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the Polk County Fire Services District, the County shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments collected within the Polk County Fire Services District. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally available County revenues other than Fire Rescue Assessment proceeds.

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

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

**SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** The legislative determinations of special benefit and fair

apportionment embodied in the Ordinance, Resolution No. 13-087 and Resolution No. 13-110 are affirmed and incorporated herein by reference.

**SECTION 6. COST APPORTIONMENT AND PARCEL APPORTIONMENT METHODOLOGIES.** The Cost Apportionment and Parcel Apportionment and the applicable explanatory appendices embodied and incorporated in Resolution No. 13-087 and confirmed by Resolution No. 13-110 are affirmed and incorporated herein by reference.

**SECTION 7. DETERMINATION OF FIRE RESCUE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.**

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2014, is \$33,335,013.01.

(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 Rescue Assessed Cost for the Fiscal Year commencing October 1, 2014, are hereby established as follows for the purpose of this Tentative Rate Resolution:

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>				
Single-Family Residential	\$168				
Multi-Family Residential	\$124				
Mobile Home Park Spaces	\$76				

<b>Non-Residential Property Use Categories</b>	<b>Building Classification (In square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$212	\$108	\$8	\$500
	2,000 - 3,499	\$424	\$216	\$16	\$999
	3,500 - 4,999	\$742	\$377	\$27	\$1,747
	5,000 - 9,999	\$1,060	\$539	\$38	\$2,496
	10,000 - 19,999	\$2,119	\$1,078	\$76	\$4,991
	20,000 - 29,999	\$4,238	\$2,155	\$152	\$9,982
	30,000 - 39,999	\$6,357	\$3,232	\$228	\$14,973
	40,000 - 49,999	\$8,476	\$4,309	\$304	\$19,964
	50,000 - 99,999	\$10,595	\$5,386	\$380	\$24,955
	100,000 - 249,999	\$12,713	\$6,463	\$456	\$29,946
	250,000 - 499,999	\$14,832	\$7,540	\$531	\$34,937
	500,000 - 749,999	\$16,951	\$8,617	\$607	\$39,927
	750,000 - 999,999	\$19,070	\$9,694	\$683	\$44,918
	≥ 1,000,000	\$21,189	\$10,771	\$759	\$49,909

(C) No Fire Assessment shall be imposed upon a parcel of Government Property or upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Protection Assessment.

(D) Any shortfall in the expected Fire Rescue 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 Rescue Assessed Costs. The remainder of such Fiscal Year budget for fire rescue 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 Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2014. No portion of such Fire Rescue Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue 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, 2014 as provided in Section 8 of this Tentative Rate Resolution.

#### **SECTION 8. ANNUAL FIRE ASSESSMENT ROLL.**

(A) The Assessment Administrator is hereby directed to prepare, or cause to be prepared, an updated Fire Assessment Roll for the Fiscal Year commencing October 1, 2014, in the manner provided in the Ordinance. The updated Fire Assessment Roll shall include all Tax Parcels within the Property Use Categories. The County Administrator shall

apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Tentative Rate Resolution.

(B) A copy of the Ordinance, this Tentative Rate Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Assessments, and the updated Fire Assessment Roll shall be maintained on file in the office of the Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Fire 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 rescue services as set forth in this Tentative Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the County.

**SECTION 9. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 6:00 p.m. on September 8, 2014, 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, 2014 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 18, 2014, in substantially the form attached hereto as Appendix A.

**SECTION 11. NOTICE BY MAIL.** Pursuant to section 200.069(13)(a), Florida Statutes, and with agreement of the Property Appraiser, the County Commission 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. Such mailed notice shall be in the form required by section 200.069(13)(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, 2014. All first class mailed notices must be mailed no later than August 18, 2014.

**SECTION 12. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the County from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs within the expanded 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 rescue services, facilities, and programs within the expanded 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 8th day of July, 2014.

**BOARD OF COUNTY COMMISSIONERS  
OF POLK COUNTY, FLORIDA**

(SEAL)

By: \_\_\_\_\_

Chairman



7/8/14 H.19

ATTEST: Stacy M. Butterfield, Clerk

Kim Hancock  
Clerk

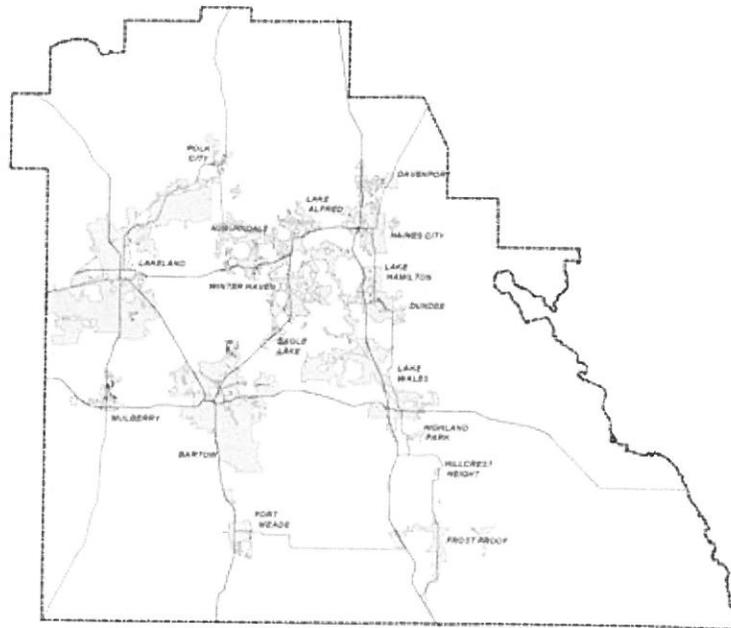
**APPENDIX A**  
**FORM OF NOTICE TO BE PUBLISHED**

## APPENDIX A

To Be Published by August 18, 2014

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the Polk County Board of County Commissioners will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the Polk County Fire Services District (the "District"). The District encompasses the unincorporated area of Polk County, the Town of Hillcrest Heights, the City of Eagle Lake, the City of Polk City, the City of Mulberry, and the Town of Lake Hamilton.



The hearing will be held at 6:00 p.m., or as soon thereafter as the matter may be heard, on September 12, 2014 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 \$33,335,013.01 for the fiscal year October 1, 2014 – September 30, 2015. 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.

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>			
Single-Family Residential	\$168			
Multi-Family Residential	\$124			
Mobile Home Park Spaces	\$76			

<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$212	\$108	\$8	\$500
	2,000 - 3,499	\$424	\$216	\$16	\$999
	3,500 - 4,999	\$742	\$377	\$27	\$1,747
	5,000 - 9,999	\$1,060	\$539	\$38	\$2,496
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	750,000 - 999,999	\$19,070	\$9,694	\$683	\$44,918
	≥ 1,000,000	\$21,189	\$10,771	\$759	\$49,909

Copies of the Polk County Fire Services Ordinance, Tentative Rate Resolution and the Fire Assessment Roll are available for inspection at the Clerk's office, located at 330 West Church Street, Bartow, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2014, 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.

If you have any questions, please contact the County Fire Rescue Department at (863) 534-0380, Monday through Friday between 9:00 a.m. and 5:00 p.m.