POLK COUNTY, FLORIDA

15-120

FINAL RATE RESOLUTION FOR FIRE SERVICES

ADOPTED SEPTEMBER 14, 2015

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RESOLUTION NO. 2015-120

A RESOLUTION OF POLK COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE POLK COUNTY FIRE SERVICES DISTRICT; ESTABLISHING THE RATE OF FIRE ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2015; IMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE POLK COUNTY FIRE SERVICES DISTRICT; APPROVING THE FIRE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the County Commission of Polk County, Florida, has enacted the Polk County Fire Services Ordinance, as codified in Article II, Chapter 7 of the Polk County Code of Ordinances (the "Ordinance"), which authorizes the imposition of Fire Assessments for fire rescue services, facilities, and 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 "Polk County Fire Services District");

WHEREAS, the reimposition of a Fire Assessment for fire rescue services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Cost among parcels of Assessed Property;

WHEREAS, the Board desires to continue its Fire Assessment program within the Polk County Fire Services District using the tax bill collection method for the Fiscal Year beginning on October 1, 2015;

WHEREAS, the County Commission adopted Resolution No. 2015-081 on July 21, 2015 (the "2015-16 Tentative Rate Resolution"), containing a brief and general

description of the fire rescue services, facilities, and programs to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing preparation of the Fire Assessment Roll and provision of mailed and published notice to Owners of Assessed Property;

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the 2015-16 Tentative Rate Resolution, with such amendments as the County Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the Fire Assessment Roll has heretofore been made available for inspection by the public;

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

WHEREAS, a public hearing was held on September 14, 2015, and comments and objections of all interested persons have been heard and considered.

BE IT RESOLVED BY THE COUNTY COMMISSION OF POLK COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to 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"), the 2015-16 Tentative Rate Resolution, Article VIII, Section (1), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, the Polk County Home Rule Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Final Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, Resolution No. 13-087, Resolution No. 13-110, and the 2015-16 Tentative Rate Resolution.

SECTION 3. REIMPOSITION OF FIRE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Fire Assessment Roll as updated pursuant to the 2015-16 Tentative Rate Resolution, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described in the 2015-16 Tentative Rate Resolution in the amount of the Fire Assessment set forth in the updated Fire Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by means of electronic medium and can be viewed on available computer monitors, and which is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Polk County Fire Services District will be benefited by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Assessment for such parcel, computed in the manner set forth in the 2015-16 Tentative Rate Resolution. Adoption of this Final Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, Resolution No. 13-087, Resolution No. 13-110, and the 2015-16 Tentative Rate Resolution from the fire rescue services, facilities, or programs to be

provided and a legislative determination that the Fire Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Ordinance, Resolution No. 13-087, Resolution No. 13-110, and the 2015-16 Tentative Rate Resolution.

(C) The method for computing Fire Assessments described in the 2015-16 Tentative Rate Resolution is hereby approved.

(D) For the Fiscal Year beginning October 1, 2015, the estimated Fire Rescue Assessed Cost to be assessed is $39,556,110. The 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, 2015, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit/Space				
Single-Family Residential	$195				
Multi-Family Residential	$143				
Mobile Home Park	$87				
Non-Residential Property Use Categories	**Building Classification (in square foot ranges) Capped at 1,000,000 sq ft**	**Commercial**	**Industrial**	**Warehouse**	**Institutional**
	≤ 1,999	$245	$125	$9	$577
	2,000 - 3,499	$490	$249	$18	$1,153
	3,500 - 4,999	$857	$436	$31	$2,018
	5,000 - 9,999	$1,224	$623	$44	$2,883
	10,000 - 19,999	$2,448	$1,245	$88	$5,765
	20,000 - 29,999	$4,895	$2,489	$176	$11,530
	30,000 - 39,999	$7,343	$3,733	$263	$17,295
	40,000 - 49,999	$9,790	$4,977	$351	$23,060
	50,000 - 99,999	$12,237	$6,221	$439	$28,824
	100,000 - 249,999	$14,685	$7,465	$526	$34,589
	250,000 - 499,999	$17,132	$8,709	$614	$40,354
	500,000 - 749,999	$19,580	$9,953	$701	$46,119
	750,000 - 999,999	$22,027	$11,197	$789	$51,883
	≥ 1,000,000	$24,474	$12,441	$877	$57,648

(E) The above rates of assessment are hereby approved. Except as otherwise provided herein, the Fire Assessments for fire rescue services, facilities, and

programs in the amounts set forth in the Fire Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Fire Assessment Roll.

(F) No Fire Assessment shall be imposed upon a parcel of Government Property or upon a Building 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 VA and HUD, shall not be exempted from the Fire Rescue Assessment.

(G) Any shortfall in the expected Fire Assessment proceeds due to any reduction or exemption from payment of the Fire Assessments required by law or authorized by the County Commission 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.

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

(I) Fire Assessments shall constitute a lien upon the Assessed Property so assessed 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 Fire Assessment Roll as herein approved, together with the correction of any errors or omissions, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the

Ordinance. The Fire Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF TENTATIVE RATE RESOLUTION. The 2015-16 Tentative Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Fire Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Rate Resolution.

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

ADOPTED this 14th day of September, 2015.

ATTEST:
STACY M. BUTTERFIELD, CPA,
CLERK

By Erin Valle
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

By
Chairman

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Jim Freeman, who after being duly sworn, deposes and says:

1. I am the County Manager for Polk County, Florida (the "County"). Pursuant to section 200.069(13)(a), Florida Statutes, and with agreement of the Property Appraiser, the County Commission elected to combine notice of the public hearing authorized by the Tentative Rate Resolution with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice 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, 2015 was in fact mailed to all affected property owners by the Polk County Property Appraiser no later than August 24, 2015.

2. In accordance with the Assessment Ordinance, the County timely provided all necessary information for notification of the Fire Rescue Assessment 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. The information provided to the Property Appraiser to be included on the truth-in-millage 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.

Jim Freeman, affiant

STATE OF FLORIDA
COUNTY OF POLK

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 8th day of September, 2015 by Jim Freeman, County Manager for Polk County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

Printed Name:_____
Notary Public, State of Florida
My Commission Expires:
Commission No.:_____

DIANNA S. McCLELLAND
Notary Public, State of Florida
My comm. expires May 27, 2016
Commission Number EE 176860

APPENDIX B

PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION
THE LEDGER
Lakeland, Polk County, Florida

STATE OF FLORIDA)
COUNTY OF POLK)

Before the undersigned authority personally appeared Michelle L Reece who on oath says that she is Account Executive for Advertising at The Ledger, a daily newspaper published at Lakeland in Polk County, Florida; that the attached copy of advertisement, being a

PUBLIC NOTICE OF HEARING

In the matter of **SPECIAL ASSESSMENTS**

Concerning **FIRE RESCUE**

was published in said newspaper in the issues of

8-19; 2015

Affiant further says that said The Ledger is a newspaper published at Lakeland, in said Polk County, Florida, and that the said newspaper has heretofore been continuously published in said Polk County, Florida, daily, and has been entered as second class matter at the post office in Lakeland, in said Polk County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signed Michelle L Reece
Michelle L Reece
Advertising Account Executive
Who is personally known to me.

sworn to and subscribed before me this 19th day of August, A.D. 2015

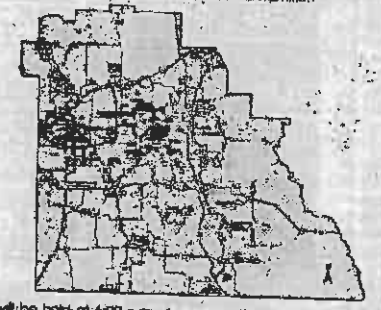
Patricia Ann Rouse
Notary Public

PATRICIA ANN ROUSE
MY COMMISSION EXPIRES
October 17, 2016
#EE 220383
Bonded thru
Notary Public Underwriters
NOTARY PUBLIC, STATE OF FLORIDA
(SEAL)

My Commission Expires - October 17, 2016

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 14, 2015 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 Communications Division 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) 1-800-955-8770, via Florida Relay Service.

The total annual fire assessment revenue to be collected within the District is estimated to be $39,556,110 for the fiscal year October 1, 2015 – September 30, 2016. 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.

Residential Property Use Categories	Rate Per Building Unit/Space
Single-Family Residential	$195
Multi-Family Residential	$148
Mobile Home Park	$87

Non-Residential Property Use Categories	Building Classification (in square feet ranges) Capped at 1,000,000 sq ft	Commercial	Industrial	Warehouse	Institutional
	≤ 2,999	$245	$125	$9	$577
	2,000 - 3,499	$490	$248	$18	$1,153
	3,500 - 4,999	$857	$436	$31	$2,018
	5,000 - 9,999	$1,224	$623	$44	$2,883
	10,000 - 19,999	$2,448	$1,245	$88	$5,765
	20,000 - 29,999	$4,896	$2,489	$175	$11,530
	30,000 - 39,999	$7,349	$2,733	$263	$17,296
	40,000 - 49,999	$9,790	$4,977	$351	$23,060
	50,000 - 99,999	$12,257	$6,221	$439	$28,824
	100,000 - 249,999	$14,885	$7,465	$526	$34,589
	250,000 - 499,999	$17,132	$8,738	$614	$40,354
	500,000 - 749,999	$19,580	$9,963	$701	$46,119
	750,000 - 999,999	$22,027	$11,197	$789	$51,883
	≥ 1,000,000	$24,474	$12,441	$877	$57,648

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 2015, 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) 619-7350, Monday through Friday between 9:00 a.m. and 5:00 p.m.

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATION OF FY 2015/2016 NON-AD VALOREM ASSESSMENT ROLLS FOR RESIDENTIAL WASTE PROGRAM SERVICES, NEWLY CREATED STREET LIGHTING DISTRICTS, FIRE SERVICES, NUISANCE ABATEMENT, LAZY-S UTILITY MSBU, and ROAD ASSESSMENT DISTRICTS

In accordance with Section 197.3632, Florida Statutes, the undersigned duly authorized designee of the Chairman of the Board of County Commissioners of Polk County, Florida hereby certifies that those non-ad valorem assessment rolls listed on the attached Exhibit A, which rolls have been delivered on compatible electronic medium to the Tax Collector or the Tax Collector's authorized agent, accurately reflect the actions taken by the Board of County Commissioners in adopting, on September 14, 2015, the rolls for non-ad valorem assessments for Residential Waste Program Services, newly created Street Lighting Districts, the Lazy-S Utility Municipal Services Benefit Unit (MSBU), Nuisance Abatement, Fire Services and Road Assessment Districts. The undersigned further certifies that all property included or includable on said rolls has been property assessed so far as the undersigned has been able to ascertain.

IN WITNESS WHEREOF, the undersigned has executed this Certification and directed the same to be delivered to the Polk County Tax Collector or the Tax Collector's authorized agent this_____ day of September, 2015.

POLK COUNTY, FLORIDA

By: _____
Chairman or Chairman's Designee

[to be delivered to Tax Collector prior to September 15]