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**POLK COUNTY, FLORIDA**

**FINAL RATE RESOLUTION  
FIRE ASSESSMENTS**

**ADOPTED SEPTEMBER 12, 2022**

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**RESOLUTION NO. 2022-\_\_\_\_\_**  
**FINAL RATE RESOLUTION**  
**FOR THE POLK COUNTY FIRE SERVICES DISTRICT**  
**FOR FIRE SERVICES**

**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, 2022; IMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE POLK COUNTY FIRE SERVICES DISTRICT; APPROVING THE 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 to fund the provision of fire 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 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, 2022;

**WHEREAS**, the Board adopted Resolution No. 2022-052 on July 5, 2022 (the “2022-23 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 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 2022-23 Tentative Rate Resolution, with such amendments as the County Commission deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the 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 12, 2022, 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. 17-056 (the "Amended and Restated Tentative Rate Resolution"); Resolution No. 17-103 (the "Amended and Restated Final Rate

Resolution”); Resolution No. 2022-052 (the “2022-23 Tentative Rate Resolution”); Article VIII, Section (1), Florida Constitution; section 125.01, 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, the Amended and Restated Tentative Rate Resolution, the Amended and Restated Final Rate Resolution, and the 2022-23 Tentative Rate Resolution.

**SECTION 3. REIMPOSITION OF FIRE ASSESSMENTS.**

(A) The parcels of Assessed Property included in the Fire Assessment Roll as updated pursuant to the 2022-23 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 2022-23 Tentative Rate Resolution in the amount of the Fire Assessment set forth in the updated 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. Additionally, the Fire Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Fire Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(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 2022-

23 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, the Amended and Restated Tentative Rate Resolution, the Amended and Restated Final Rate Resolution, and the 2022-23 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, the Amended and Restated Tentative Rate Resolution, the Amended and Restated Final Rate Resolution, and the 2022-23 Tentative Rate Resolution.

(C) The method for computing Fire Assessments described in the 2022-23 Tentative Rate Resolution is hereby approved.

(D) For the Fiscal Year beginning October 1, 2022, the estimated Fire Assessed Cost to be assessed is \$55,347,360.00. The 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, 2022, are hereby established as follows:

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>		<b>Rate Per Dwelling Unit/Space</b>			
Single-Family Residential		\$255			
Multi-Family Residential		\$175			
Mobile Home Park Spaces		\$127			
<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	\$435	\$89	\$14	\$224	
2,000 - 3,499	\$869	\$177	\$28	\$447	
3,500 - 4,999	\$1,521	\$310	\$48	\$782	
5,000 - 9,999	\$2,172	\$442	\$68	\$1,116	
10,000 - 19,999	\$4,344	\$884	\$136	\$2,232	
20,000 - 29,999	\$8,687	\$1,768	\$271	\$4,464	
30,000 - 39,999	\$13,030	\$2,651	\$406	\$6,696	
40,000 - 49,999	\$17,373	\$3,535	\$541	\$8,927	
50,000 - 99,999	\$21,716	\$4,418	\$676	\$11,159	

100,000 - 249,999	\$26,059	\$5,302	\$811	\$13,391
250,000 - 499,999	\$30,402	\$6,185	\$946	\$15,623
500,000 - 749,999	\$34,745	\$7,069	\$1,081	\$17,854
750,000 - 999,999	\$39,089	\$7,953	\$1,216	\$20,086
≥ 1,000,000	\$43,432	\$8,836	\$1,351	\$22,318

(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 Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in the Assessment Roll.

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

(2) No Fire Assessment shall be imposed upon a Building categorized as 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 lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not Pole Barn.

(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 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.

(K) 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 2022-23 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 Assessment Roll and the levy and lien of the Fire 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 12th day of September, 2022.

ATTEST:  
STACY M. BUTTERFIELD, CPA,  
CLERK

BOARD OF COUNTY COMMISSIONERS  
POLK COUNTY, FLORIDA

By \_\_\_\_\_  
Deputy Clerk

By \_\_\_\_\_  
Chair

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

**AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared William Beasley, 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(10)(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(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, 2022, was in fact mailed to all affected property owners by the Polk County Property Appraiser no later than August 22, 2022.

2. In accordance with the Assessment Ordinance, the County timely provided all necessary information for notification of the Fire 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.

\_\_\_\_\_  
William Beasley, affiant

STATE OF FLORIDA  
COUNTY OF POLK

The foregoing Affidavit of Mailing was sworn to before me, by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2022 by William Beasley, 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.: \_\_\_\_\_

**APPENDIX B**  
**PROOF OF PUBLICATION**

**APPENDIX C**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATION OF POLK COUNTY FOR FY 2022/2023 NON-AD VALOREM ASSESSMENT ROLLS FOR RESIDENTIAL WASTE PROGRAM SERVICES, STREET LIGHTING DISTRICTS, FIRE SERVICES, NUISANCE ABATEMENT, EXCESSIVE BULK WASTE, SKYVIEW UTILITY MSBU, EAST BIMINI BAY UTILITY MSBU, ISLAND CLUB WEST UTILITY MSBU AND ROADWAY PAVING IMPROVEMENT ASSESSMENT DISTRICTS**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of Polk County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment rolls listed on the Attached Exhibit "A" (the "Non-Ad Valorem Assessment Rolls") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Rolls will be delivered to the Polk County Tax Collector or the Polk County Tax Collector's authorized agent by September 15, 2022.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Polk County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of September, 2022.

**POLK COUNTY, FLORIDA**

**By:** \_\_\_\_\_  
Sandra Howard  
Deputy County Attorney  
(Authorized Agent)

## EXHIBIT "A"

1. 2022/23 Residential Waste Program Services
2. 2022/23 Street Lighting Districts
3. 2022/23 Fire Services
4. 2022/23 Skyview Utility Municipal Services Benefit Unit
5. 2022/23 East Bimini Bay Utility Municipal Services Benefit Unit
6. 2022/23 Island Club West Utility Municipal Services Benefit Unit
7. 2022/23 Nuisance Abatement
8. 2022/23 Excessive Bulk Waste
9. 2022/23 Angus Road Assessment Area Roadway Paving Improvements
10. 2022/23 Asherwoods Paving Assessment Area Roadway Paving Improvements
11. 2022/23 Black, White, Huggins Roads Assessment Area Roadway Paving Improvements
12. 2022/23 Estate Road Assessment Area Roadway Paving Improvements
13. 2022/23 J.E.H. Road Assessment Area Roadway Paving Improvements
14. 2022/23 Moore Road Assessment Area Roadway Paving Improvements
15. 2022/23 Pete's Lane Assessment Area Roadway Paving Improvements
16. 2022/23 Pioneer Drive Assessment Area Roadway Paving Improvements
17. 2022/23 Ridge Road Assessment Area Roadway Paving Improvements
18. 2022/23 Roy Burt Road Assessment Area Roadway Paving Improvements
19. 2022/23 Southwest Inwood Street Lighting MSBU