

**RESOLUTION 2021-19**  
**Final Assessment Resolution**

**A RESOLUTION OF THE CITY OF LAKE WALES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LAKE WALES, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; CONFIRMING THE PRELIMINARY ASSESSMENT RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF LAKE WALES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021; APPROVING THE ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Lake Wales, Florida, has enacted Ordinance 2008-26 (the "Ordinance"), which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City; and

**WHEREAS**, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Costs among parcels of Assessed Property; and

**WHEREAS**, the City desires to reimpose a fire protection assessment program in the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning October 1, 2021; and

**WHEREAS**, the City, on June 15, 2021, adopted Resolution No. 2021-14, (the "Preliminary Assessment Resolution"); and

**WHEREAS**, the Preliminary Assessment Resolution contains a brief and general description of the fire protection services, facilities, and programs to be provided to Assessed Property; describes the method of apportioning the Fire Protection Assessed Costs to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

**WHEREAS**, pursuant to the provisions of the Ordinance, the City is required to confirm or repeal the Preliminary Assessment Resolution, corrected as needed and with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, the Assessment Roll has heretofore been made available for inspection by the public as required by the Ordinance; and

**WHEREAS**, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; and

**WHEREAS**, a public hearing was held on September 8, 2021, 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 ORDAINED by the City Commission of the City of Lake Wales, Florida:**

SECTION 1. **RECITALS**. The foregoing recitals are legislative findings of the Lake Wales City Commission and are true and correct, and are incorporated herein by reference.

SECTION 2. **AUTHORITY**. This Resolution is adopted pursuant to Ordinance 2008-26; the Preliminary Assessment Resolution (Resolution No. 2021-14); Sections 166.021, 166.041, and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 3. **DEFINITIONS AND INTERPRETATION**. This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Assessment Resolution.

**SECTION 4. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Assessment Resolution in the amount of the Fire Protection Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Assessment Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as

set forth in the Ordinance and Preliminary Assessment Resolution for the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(B) The method for computing Fire Protection Assessments described and referenced in the Preliminary Assessment Resolution is hereby approved. The apportionment methodology described and adopted in the Preliminary Assessment Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2021, the estimated Fire Protection Assessed Cost to be assessed is \$1,152,830.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2021, are hereby established as follows:

| Residential Property Use Categories     | Rate Per Dwelling Unit |
|-----------------------------------------|------------------------|
| Single-Family                           | \$146.00               |
| Multi-Family                            | \$72.00                |
| Mobile Home                             | \$129.00               |
| Non-Residential Property Use Categories | Rate Per Square Foot   |
| Commercial                              | \$0.06                 |
| Industrial/Warehouse                    | \$0.01                 |
| Institutional                           | \$0.08                 |

(D) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Fire Protection Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2021.

(E) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon Buildings located upon such parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Services Assessments shall be imposed upon Institutional Buildings located upon a parcel of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

(F) Government Property provides facilities and uses to the community, local constituents, and the public in general that serve a legitimate public purpose and provides a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon such parcels of Government Property.

(G) Government Property that is owned by federal government mortgage entities, such as the VA and HUD due to foreclosures, are not serving a governmental purpose or providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Services Assessments and shall not be afforded an exemption from the Fire Services Assessment that is granted to other Government Property.

(H) As authorized in Section 10.5-17 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(I) Fire Protection 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 Fire Protection Assessment for the fiscal year beginning October 1, 2021, shall be collected as authorized in Section 10.5-18 of Ordinance 2008-26 and Section 14 of the Preliminary Assessment Resolution, using the uniform method provided in the Uniform Assessment Collection Act for collection of the Fire Protection Assessment. The 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 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual 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 Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

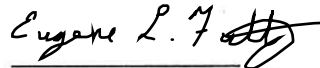
**SECTION 6. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION.** The Preliminary Assessment Resolution is hereby confirmed.

**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 affecting the validity of the other provisions of this Resolution.

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

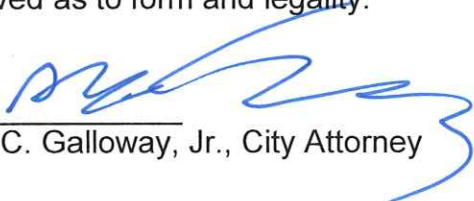
**PASSED** and **ADOPTED** this 8<sup>th</sup> day of September, 2021, by the City Commission of the City of Lake Wales, Florida, at a regular (rescheduled) Commission meeting.

  
Eugene L. Fultz, Mayor

ATTEST:

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City Clerk

Approved as to form and legality:

  
Albert C. Galloway, Jr., City Attorney

