

**RESOLUTION 2021-14  
(Preliminary Assessment Resolution)**

**A RESOLUTION OF THE CITY OF LAKE WALES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; PROVIDING AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSMENT COSTS AGAINST PROPERTIES WITHIN THE CITY OF LAKE WALES; DETERMINING THE FIRE PROTECTION ASSESSED COST AND INITIAL FIRE PROTECTION ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREFORE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.**

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

**WHEREAS**, the City desires to impose Fire Protection Assessments for the funding of fire protection services, facilities, or programs providing special benefits to Assessed Property within the City; and

**WHEREAS**, Ordinance 2008-26 defines and describes the initial proceeding, or Resolution, for the identification of the fire protection assessed cost for which an assessment is to be made and for the imposition of a fire protection assessment; and

**WHEREAS**, the City has implemented a recurring annual fire protection special assessment program to provide a portion of the funding for the City's fire services and facilities, with the adoption of Ordinance 2008-26, Initial Assessment Resolution 2015-08, Final Assessment Resolution 2015-09, Amended and Restated Initial Assessment Resolution No. 2016-13, Amended and Restated Initial Assessment Resolution (corrective) 2016-13(A) Resolution 2016-22 Reimposing the Fire Protection Assessments, Preliminary Assessment Resolution 2017-11, Final Assessment Resolution 2017-16, Preliminary Assessment Resolution 2018-15, Final Assessment Resolution 2018-18, Preliminary Assessment Resolution 2019-07 and Final Assessment Resolution 2019-17; Preliminary Assessment Resolution 2020-17, Final Assessment Resolution 2020-31; and

**WHEREAS**, the adoption of this Preliminary Assessment Resolution serves the health, safety and general welfare of the residents of the City of Lake Wales, now therefore:

**BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKE WALES, FLORIDA:**



**Section 1. Recitals.** The foregoing recitals are true and correct and incorporated herein by reference.

**Section 2. Authority.** This Resolution is adopted pursuant to the provisions of Ordinance 2008-26 and Section 197.3632, Florida Statutes, and other applicable provisions of law.

**Section 3. Purpose and Definitions.**

This Resolution constitutes the Preliminary Assessment Resolution as defined in Ordinance 2008-26, which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2021. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Initial Assessment Resolution (corrective), the Resolution Reimposing the Fire Protection Assessments, the Preliminary Assessment Resolution (2017), the Final Assessment Resolution (2017), the Preliminary Assessment Resolution (2018), the Final Assessment Resolution (2018), The Preliminary Assessment Resolution (2019), the Final Assessment Resolution (2019), the Preliminary Assessment Resolution (2020) and the Final Assessment Resolution (2020) referred to above. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

**Section 4. Provision and Funding of Fire Protection Services.**

(A) Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall provide such fire protection services, facilities, or programs. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost required to provide fire protection services, facilities, and programs shall be funded by legally available City revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the geographic area of the City will be benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

**Section 5. Imposition and Computation of Fire Protection Assessments.**

Fire Protection Assessments shall be imposed within the City until discontinued or changed. Fire Protection Assessments shall be computed in a manner set forth in this Preliminary Assessment Resolution unless discontinued or changed.

**Section 6. Legislative Determinations of Special Benefit and Fair Apportionment.**



The Legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Initial Assessment Resolution (corrective), the Resolution Reimposing the Fire Protection Assessments, the Preliminary Assessment Resolution (2017), the Final Assessment Resolution (2017), the Preliminary Assessment Resolution (2018), the Final Assessment Resolution (2018), the Preliminary Assessment Resolution (2019), the Final Assessment Resolution (2019), the Preliminary Assessment Resolution (2020), and the Final assessment Resolution (2020) referred to above are affirmed and incorporated herein by reference.

**Section 7. Cost Apportionment Methodology.**

The Cost Apportionment embodied in Section 7 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

**Section 8. Parcel Apportionment Methodology.**

The Parcel Apportionment embodied in Section 8 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

**Section 9. Determination of Fire Protection Assessed Costs; Establishment of Initial Fire Protection Assessments.**

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2021, is \$1,341,263.

(B) The estimated 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 beginning October 1, 2021, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

**Initial Fire Protection Assessment Rates (45.25% of Assessable Costs)**

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

The Estimated Gross Revenue for Fiscal Year 2021-22 is \$1,341,263; estimated exempt buy-down is \$208,205; Estimated Net Revenue therefore is \$1,133,058.



(C) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of 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 exempt from the Fire Protection Assessment.

(D) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City 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 Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed, the sole remedy shall be the imposition of a Fire Protection Assessment upon each affected parcel of Assessed Property in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such parcel of Assessed Property by the City Commission.

(E) The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Protection Assessment proceeds.

(F) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed for the Fiscal Year 2021-22. No portion of such Fire Protection Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Costs is attributable to the Emergency Medical Services Cost. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Protection Assessment proceeds.

(G) The estimated Fire Protection Assessments established in this Preliminary Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2021, as provided in Section 10 of this Preliminary Assessment Resolution.

**Section 10. Assessment Roll.**

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2021, in the manner provided in Ordinance 2008-26. The Assessment Roll shall include all Assessed Property. The City Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through the Fire Protection Assessments in the manner set forth in this Preliminary Assessment Resolution.



(B) A copy of Ordinance 2008-26, the Initial Assessment Resolution, the Final Assessment Resolution, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Initial Assessment Resolution (corrective), the Resolution Reimposing the Fire Protection Assessments, the Preliminary Assessment Resolution (2017), the Final Assessment Resolution (2017), the Preliminary Assessment Resolution (2018), the Final Assessment Resolution (2018), The Preliminary Assessment Resolution (2019), the Final Assessment Resolution (2019), the Preliminary Assessment Resolution (2020), and the Final assessment Resolution (2020), together with this Preliminary Assessment Resolution, documents related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Protection 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 for determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property within the City.

**Section 11. Authorization of Public Hearing.**

There is hereby established a public hearing to be held at 6:00 p.m., or as soon thereafter as the matter may be heard, on Wednesday, September 8, 2021, at the City Administration Building, 201 W. Central Avenue, Lake Wales, Florida, at which time the City Commission will receive and consider any comments on the Fire Protection Assessment from the public and affected property owners and consider imposing the Fire Protection Assessments for the Fiscal Year commencing October 1, 2021, collecting such assessments imposed on parcels of Assessed Property within the City by utilization of the Uniform Assessment Collection Act.

**Section 12. Notice by Publication.**

The City Manager shall publish notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 10.5-8 of Ordinance 2008-26. The notice shall be published no later than August 17, 2021, in substantially the form attached hereto as Appendix A.

**Section 13. Notice by Mail.**

The City Manager shall also provide or direct notice be provided by first class mail to the owner of each parcel of Assessed Property, as required by Section 10.5-9 of Ordinance 2008-26, in substantially the form attached hereto as Appendix B. Such notices shall be mailed no later than August 17, 2021.



If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of this Section, then the separate mailing requirement described in this Section will be deemed fulfilled by the TRIM notice.

**Section 14. Method of Collection.**

It is hereby declared that the Fire Protection Assessments imposed on parcels of Assessed Property in the City shall be collected pursuant to the Uniform Assessment Collection Act for the Fiscal Year commencing October 1, 2021.

**Section 15. Application of Assessment Proceeds.**

Proceeds derived by the City from the Fire Protection Assessments will be utilized for the provision of fire protection services, facilities, and programs. 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 protection services, facilities and programs.

**Section 16. Severability.**

It is the intent of the City Commission of the City of Lake Wales that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

**Section 17. Conflicts.**

In any case where a provision of this Resolution is found to be in conflict with a provision of any other resolution of this City, the provisions of this Resolution shall prevail.

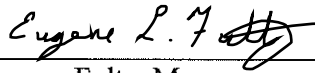
**Section 18. Effective Date.**

This Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED** this 15th day of June, 2021, by the City Commission of the City of Lake Wales, Polk County, Florida, at a regular Commission meeting.

Attest:

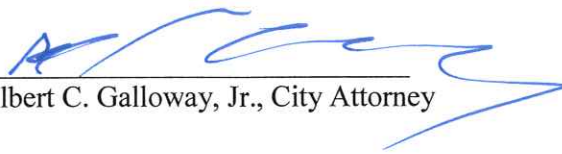
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Jennifer Nanek, City Clerk

  
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Eugene Fultz, Mayor

Resolution 2021-14



Approved as to form:



Albert C. Galloway, Jr., City Attorney



**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**



**APPENDIX B**

**FORM OF NOTICE TO BE MAILED**



