

RESOLUTION NO. 26-19

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA, RELATING TO THE REIMPOSITION OF FIRE PROTECTION SERVICES ASSESSMENTS WITHIN THE TOWN OF DUNDEE, FLORIDA; PROVIDING FINDINGS; PROVIDING AUTHORITY; PROVIDING FOR PURPOSE AND EFFECT; PROVIDING FINDINGS OF BENEFIT AND FAIRNESS; PROVIDING FOR IMPOSITION AND COMPUTATION OF ASSESSMENTS; DIRECTING PREPARATION OF A PRELIMINARY ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF MAILED AND PUBLISHED NOTICE OF SUCH HEARING AND OF THE PROPOSED FIRE ASSESSMENTS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Dundee, Florida ("Town") has enacted Ordinance No. 22-18 ("Fire Assessment Ordinance" or "Ordinance"), codified as Chapter 22, Art. IV of the Code of Ordinances of the Town of Dundee, Florida ("Code") which authorizes the imposition of Fire Protection Services Assessments ("Fire Assessments") for Fire Protection Services, facilities and programs on Assessed Property located within the corporate limits of the Town; and

WHEREAS, the Town previously engaged Government Services Group, Inc. to analyze, prepare, and document the methodology, data, and assumptions for the development of Fire Assessments for the Town with the resulting "Town of Dundee, Florida, Fire Assessment Memorandum, dated June 2022" ("Assessment Memorandum"); and

WHEREAS, the Town initiated and completed the imposition and collection of Fire Assessments for FY2022-23 by following the process and procedures in the Fire Assessment Ordinance, which included the adoption of Resolution No. 22-22 ("Initial Resolution"), the provision of mailed and published notice of Fire Assessments, the adoption of Resolution No. 22-34 ("Final Resolution") after holding a public hearing on the proposed Fire Assessments, and the levying and collection of the Fire Assessments pursuant to Florida Statutes § 197.3632 ("Uniform Assessment Collection Act"); and

WHEREAS, the Town subsequently initiated and completed the reimposition and collection of Fire Assessments for FY2023-24, FY2024-25, and FY2025-26 by following the process and procedures in the Fire Assessment Ordinance and the Initial and Final Resolutions; and

WHEREAS, the Town Commission has determined that the imposition of the Fire Assessment each fiscal year is an equitable and efficient method of allocating and apportioning the assessable costs of Fire Protection Services to provide funding for such essential services; and

WHEREAS, the Town Commission has determined that the findings, determinations and conclusions in the Fire Assessment Ordinance, the Initial Resolution and the Final Resolution, the “Town of Dundee, Florida, Fire Assessment Memorandum, dated June 2022” (“Assessment Memorandum”); and subsequently adopted Preliminary and Annual Resolutions are correct, fair and reasonable, and that the process and procedures in the Fire Assessment Ordinance and the Initial and Final Resolutions should be used to reimpose the Fire Assessment for the upcoming fiscal year; and

WHEREAS, the Town Commission is adopting this Preliminary Resolution for FY2026-27 directing the preparation of a Preliminary Roll, authorizing a public hearing, and directing the provision of mailed and published notice of such hearing, and directing preparation of an Annual Resolution to approve the Final Roll, after a public hearing, and directing the billing and collection using the uniform collection process; and

WHEREAS, the Town Commission deems it to be in the best interest of the citizens and residents of the Town of Dundee to adopt this 2026 Preliminary Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA:

Section 1. **Recitals.** The above factual recitals (WHEREAS clauses) are legislative findings of the Town Commission of the Town of Dundee and are hereby incorporated herein and considered to be a factual and material basis for the introduction, passage, and adoption of this Resolution.

Section 2. Authority and Interpretation. That this FY2026-27 Preliminary Fire Protection Services Assessment Rate Resolution (“Preliminary Resolution” or “2026 Preliminary Resolution”) is adopted pursuant to the provisions of the Fire Assessment Ordinance (codified as Chapter 22, Article IV of the Town of Dundee Code of Ordinances); Resolution Nos. 22-22 and 22-34; Florida Statutes Chapter 197, and Florida Statutes Sections 166.021, 166.041 and other applicable provisions of law. This Resolution, being necessary for the welfare of the inhabitants of the Town, shall be liberally construed in favor of the Town to achieve the purposes of the Fire Assessments. Capitalized terms in this Resolution shall have the meaning specified in this Resolution or, if not specifically defined in this Resolution, shall have the meaning specified in the Fire Assessment Ordinance, the Assessment Memorandum, the Initial and Final Resolutions as may be amended, and previously adopted Preliminary and Annual Resolutions as may be amended.

Section 3. Purpose and Effect. This Resolution constitutes the 2026 Preliminary Resolution, as defined and described in the Fire Assessment Ordinance, specifically in §§22-48 and 22-61 of the Code, initiating the annual process for updating the Fire Assessment Roll and directs the reimposition of Fire Assessments for the Fiscal Year beginning October 1, 2026, pursuant to the provisions of the Fire Assessment Ordinance and Florida Statutes Chapter 197. Pursuant to the Fire Assessment Ordinance and Resolution Nos. 22-22 and 22-34, this Preliminary Resolution directs the preparation of a Preliminary Roll, the provision of mailed and published notice, and establishes a date for a public hearing to be held before adoption of an Annual Resolution by the Town Commission to approve a Final Roll to be submitted to the Polk County Tax Collector for inclusion on the annual ad valorem property tax bill. Fire Assessments approved by adoption of an Annual Resolution shall constitute a lien upon the property 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. Adoption of the Annual Resolution after the public hearing and approval of the Final Roll shall be the final adjudication of the issues presented (including, but not limited to, the determination of benefit and fair apportionment, the method of apportionment and levy, the Fire Assessment rates, the Final Roll and the levy, collection and lien of the Fire Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of the Annual Resolution.

Section 4. Findings of Benefit, Fair Apportionment and Reasonableness. It is ascertained, determined, and declared by this Resolution that each property located within the Town included on the Preliminary Roll will be specially benefited by the Town's provision of fire protection services, facilities, or programs and that the amount of the Fire Assessment charged to each property on the Preliminary Roll is fair and reasonable. The findings, determinations and conclusions, including but not limited to findings of special benefit, fair apportionment, and reasonableness, in the Fire Assessment Ordinance, the “Town of Dundee, Florida, Fire Assessment Memorandum dated June 2022” (“Assessment Memorandum”), the Initial Resolution, and the Final Resolution, and previously adopted Preliminary and Annual Resolutions are hereby specifically amended, ratified, and confirmed.

Section 5. Imposition and Computation. The Fire Assessment shall be computed for and imposed against all property included in the Preliminary Roll as determined under the Fire Assessment Ordinance; the Assessment Memorandum; the Initial Resolution, as modified and confirmed by the Final Resolution; previously adopted Preliminary and Annual Resolutions; and this Preliminary Resolution. It is hereby determined and declared that the Fire Assessment for Fiscal Year 2026-27 proposed in this Preliminary Resolution, as may be adopted by an Annual Resolution, shall be collected under the Uniform Assessment Collection Act. It is hereby determined and declared that the preliminary Fire Assessment rates for FY2026-27 shall be:

Preliminary Fire Protection Services Assessment Rates	
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$100.00
Non-Residential Property Use Category	Rate Per Square Foot
Commercial	\$0.07
Industrial/Warehouse	\$0.01
Institutional	\$0.03
Vacant Land Property Use Category	Rate Per Parcel
Vacant Property	\$9.00

Section 6. Preliminary Roll. The Town Manager or designee is directed to prepare, or cause to be prepared, an updated Preliminary Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Fire Assessment Ordinance; the Assessment Memorandum; Resolution Nos. 22-22 and 22-34; previously adopted Preliminary and Annual Resolutions; and this Resolution. The amount any property has due as a delinquency or amount due of the Fire

Assessment imposed in any prior year and remaining unpaid shall be collected along with the applicable Fire Assessment due for that property for Fiscal Year 2026-27. A copy of this Preliminary Resolution; Resolution Nos. 22-22 and 22-34; the Assessment Memorandum; the Fire Assessment Ordinance; previously adopted Preliminary and Annual Resolutions; and the updated Preliminary Roll shall be maintained on file in the office of the Town Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Preliminary Roll proposed for the Fiscal Year beginning October 1, 2026, be in printed form if the amount of the Fire Assessment for each property can be determined through contact with the Town.

Section 7. Authorization of Public Hearing. There is hereby established a public hearing to be held at 6:30 p.m. on September 8, 2026, in the Town Commission Chambers, 202 E. Main Street, Dundee, Florida, at which time the Town Commission will receive and consider any written or verbal comments on the Preliminary Roll from the public and affected property owners and consider imposing the Fire Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes. After the Public Hearing, the Town Commission will consider an Annual Resolution and may make such modifications to the Preliminary Roll as determined to be necessary for approval of the Final Roll.

Section 8. Notice of Publication. The Town Clerk shall publish a notice of the public hearing authorized by Section 7 of this Preliminary Resolution in the manner and time provided in Florida Statutes, Chapter 197 and in the Fire Assessment Ordinance. The notice shall be published at least twenty (20) days prior to the public hearing.

Section 9. Notice by Mail. The Town Manager or designee shall provide information on the public hearing and the Preliminary Roll to the Polk County Property Appraiser's Office to be included in the TRIM (Truth in Millage) Notice to serve as first class notice as required by Florida Statutes Chapter 197 and in the Fire Assessment Ordinance.

Section 10. Conflict. That all resolutions or parts of resolutions related to the Fire Assessments that conflict with this Resolution are superseded and supplanted to the extent of such conflict. However, nothing in this Resolution shall impair the validity of Fire Assessments previously adopted and imposed by the Town.

Section 11. **Severability.** That if any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be void, unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

Section 12. **Correction of Scrivener's Errors.** The correction of typographical and/or scrivener's errors in this Resolution, which do not affect the intent may be authorized by the Town Manager or her/his designee, without the need of consideration by the Town Commission, by filing a corrected or recodified copy of same with the Town Clerk.

Section 13. **Effective Date.** This Resolution shall be in force and take effect immediately upon its passage and adoption.

INTRODUCED AND PASSED this _____ day of July, 2026.

TOWN OF DUNDEE

(SEAL)

By: _____
Joe Garrison, Mayor

Attest:

Erica Anderson, Town Clerk

Approved as to form:

Markeishia L. Smith, Town Attorney