RESOLUTION NO. 26-26

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 AUTHORITY; PROVIDING FOR DEFINITIONS AND INTERPRETATION; PROVIDING FOR COMPLIANCE WITH THE UNIFORM ASSESSMENT COLLECTION ACT; REIMPOSING FIRE PROTECTION SERVICES ASSESSMENTS AGAINST PROPERTY LOCATED WITHIN THE TOWN OF DUNDEE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND CONFIRMING THE RATES; APPROVING THE FINAL ROLL; CONFIRMING AND SUPPLEMENTING THE PRELIMINARY RESOLUTION; PROVIDING FOR EFFECT OF ANNUAL RESOLUTION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Dundee, Florida, (Town) enacted Ordinance No. 22-18 (“Fire Assessment Ordinance” or “Ordinance”), codified as Chapter 22, Article 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 Town; and

WHEREAS, the Town has previously imposed Fire Assessments for fire protection services, facilities, and programs and has determined that reimposing Fire Assessments is a reasonable, equitable and efficient method of funding such services and programs for FY2026-27; and

WHEREAS, the Town desires to reimpose Fire Assessments within the Town using the procedures provided by the Code and Florida Statutes §197.3632, including use of the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, the Town Commission adopted the 2026 Preliminary Fire Assessment Resolution confirming the Fire Assessment rates, directing the updating and preparation of the Roll, and provision of published notice and mailed notice; and

WHEREAS, the updated Roll has heretofore been made available for inspection by the public; and

WHEREAS, notice of proposed Fire Assessment rates and of the public hearing has been published and mailed as required by Florida Statutes; and

WHEREAS, a public hearing was held on September 8, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; and

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

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

Section 1. Authority. This Resolution is adopted pursuant to the provisions of the Fire Assessment Ordinance (Chapter 22, Article IV of the Town of Dundee Code of Ordinances), the Fiscal Year 2026 Preliminary Resolution; the Initial and Final Resolutions and subsequently adopted resolutions, as amended; and Florida Statutes Sections 197.3632, 166.021 and 166.041, and other applicable provisions of law.

Section 2. Definitions and Interpretation. This Resolution constitutes the 2026 Annual Rate Resolution. All capitalized terms in this Resolution shall have the meanings defined in the Code, in the Initial and Final Resolutions and subsequently adopted resolutions, as amended, the 2026 Preliminary Resolution, and this 2026 Annual Resolution.

Section 3. Compliance with the Uniform Assessment Collection Act. The Town Commission confirms that notice of the public hearing was published in accordance with Florida Statutes 197.3632. The Town Commission confirms, in the event circumstances so require under the Uniform Assessment Collection Act, that the Town through the Polk County Property Appraiser has provided notice by mail to the Owner of each parcel billed a Fire Assessment. The Town Commission hereby confirms that a public hearing was held at 6:30 p.m. on September 8, 2026, at the Town Commission Chambers, Town Hall, 202 E. Main Street, Dundee, Florida, at which time the Town Commission received and considered comments on the Fire Assessments from the public and affected property owners and considered imposing Fire Assessments for the Fiscal Year beginning October 1, 2026, and collecting such assessments on the same bill as ad valorem taxes.

Section 4. Reimposition of Fire Assessments.

(a) The Properties as described in the Final Roll, as updated and amended as needed and hereby approved, are hereby found to be benefited by the provision of the fire protection services, facilities, and programs, in the amount of the Fire Assessments set forth in the updated Final Roll, a copy of which was present or available for inspection via electronic means at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Property within the Town will be benefited by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Assessment for such parcel. Adoption of this Annual Resolution constitutes a legislative determination that all Property derives benefits in a manner consistent with the legislative declarations, determinations and findings as set forth in Article IV of the Code; the Initial and Final Resolutions, as amended; the 2026 Preliminary Resolution, as amended; and this 2026 Annual Resolution, from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Assessments are fairly and reasonably apportioned among all Property.

(b) The Fire Assessment rates shown in this section shall be imposed against all Property included in the Final Roll. It is hereby determined and declared that the Fire Assessment rates for FY2026-27 shall be:

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

(c) Fire Assessments adopted and imposed herein pursuant to the Code, this Annual Resolution, and Florida Statutes Section 197.3632 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.

(d) The Final 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 Statute. The Mayor shall certify the Roll to the Polk County Tax Collector no later than September 15, 2026, using the certification form, or one substantially similar, attached hereto as Exhibit A.

Section 5. Confirm and Supplement Preliminary Resolution. The 2026 Fire Assessment Preliminary Resolution, as may have been modified, supplemented, and amended herein, is hereby confirmed.

<u>Section 6</u>. Effect of Adoption of Annual 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 benefit and fair apportionment of fire protection services, facilities and program costs to the Property, the method of apportionment, the Fire Assessment rates, the Roll, the sufficiency of notice, 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 adoption of this Annual Rate Resolution.

<u>Section 7</u>. Conflict. That all resolutions or parts of resolutions related to the Fire Protection Services Assessments that are in conflict with this Resolution are superseded and supplanted to the extent of such conflict.

<u>Section 8</u>. 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.

<u>Section 9</u>. Effective Date. This Resolution shall be in force and take effect immediately upon its passage and adoption.

INTRODUCED AND PASSED this _____ day of September, 2026.

TOWN OF DUNDEE

(SEAL)

By: ___________________________
Joe Garrison, Mayor

Attest:

____
Erica Anderson, Town Clerk

Approved as to form:

____
Markeishia L. Smith, Town Attorney

EXHIBIT A

FORM OF CERTIFICATE TO
FIRE PROTECTION SERVICES ASSESSMENT ROLL

CERTIFICATE TO
FIRE PROTECTION SERVICES ASSESSMENT ROLL

I HEREBY CERTIFY that, I am ____________________________, the (Mayor or Authorized Designee) of the Town Commission of the Town of Dundee, Florida (the "Town"); as such I have satisfied myself that all property included or includable on the roll for fire protection services assessments for the Town is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the fire protection services 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 Fire Protection Services Assessment Roll will be delivered to the Polk County Tax Collector by September 15, 2026.

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 Fire Protection Services Assessment Roll this _____ day of ___________________, 2026.

TOWN OF DUNDEE, FLORIDA

By: ________________________________

Title: _______________________________

(To Be Delivered to Polk County Tax Collector
no later than Sept. 15, 2026)