

ORDINANCE NO. 2022 - 029

AN ORDINANCE ESTABLISHING THE POLK COUNTY LOCAL PROVIDER PARTICIPATION FUND; AUTHORIZING A NON-AD VALOREM SPECIAL ASSESSMENT TO BE IMPOSED, LEVIED, COLLECTED, AND ENFORCED AGAINST REAL PROPERTY OWNED OR LEASED BY PRIVATE FOR-PROFIT AND NOT-FOR-PROFIT HOSPITALS TO FUND THE NON-FEDERAL SHARE OF MEDICAID PAYMENTS BENEFITTING HOSPITALS PROVIDING HEALTHCARE SERVICES TO MEDICAID, INDIGENT, AND UNINSURED MEMBERS OF THE POLK COUNTY COMMUNITY; SPECIFYING THE METHOD OF SETTING AND COMPUTING THE ANNUAL NON-AD VALOREM SPECIAL ASSESSMENT TO BE DEPOSITED INTO THE FUND; SPECIFYING AUTHORIZED USES FOR THE FUND PROCEEDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the private for-profit and not-for-profit hospitals in Polk County's jurisdiction (collectively, the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the "State") received federal authority to establish the Statewide Medicaid Managed Care hospital directed payment program (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality of care provided to Florida's Medicaid population; and

WHEREAS, impacted Hospitals have asked Polk County (the "County") to impose an assessment upon certain real property owned or leased by the Hospitals to help finance the non-federal share of the State's Medicaid program; and

WHEREAS, the only properties to be assessed are the real property sites of such Hospitals; and

WHEREAS, the County recognizes that one or more Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; and

WHEREAS, the funding raised by the County assessment will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional funding for Medicaid payments to Hospitals; and

WHEREAS, the County acknowledges that the Hospital properties assessed can benefit directly and especially from the assessment as a result of the above-described additional funding; and

WHEREAS, the County has determined that a logical relationship exists between the services provided and the special and particular benefit to the real property of the Hospitals; and

WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

WHEREAS, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals' properties and supports their continued ability to provide those services; and

WHEREAS, imposing an assessment limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

WHEREAS, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

WHEREAS, the Hospitals are important contributors to the overall County's economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

WHEREAS, the County finds the assessment will enhance the Hospitals' ability to grow, expand, maintain, improve, and increase the value of their properties and facilities under all present circumstances and those of the foreseeable future; and

WHEREAS, the County is proposing a properly apportioned assessment by which all Hospitals will be assessed a uniform amount that is compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, the County adopts this Ordinance enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals' properties within the County's jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and specially benefitting Hospital properties.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1. SHORT TITLE. This Ordinance shall be identified by and may be cited as the "Polk County Local Provider Participation Fund Ordinance."

SECTION 2. DEFINITIONS. When used in this Ordinance, the definitions contained in this Section shall apply unless otherwise specifically stated. When not inconsistent with the context, words used in the present tense include the future, words in the plural include the singular, and

words in the singular include the plural. Use of the masculine gender shall include the feminine gender and vice versa.

A. *Assessed Property* means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

B. *Assessment* means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services.

C. *Assessment Coordinator* means the person appointed to administer the Assessment imposed pursuant to this Article, or such person's designee.

D. *Assessment Resolution* means the resolution described in Section 8 hereof.

E. *Board* means the Board of County Commissioners of Polk County, Florida.

F. *Charter* means the Polk County Charter, as amended November 6, 2018, and as may be further amended.

G. *Comptroller* means the Polk County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

H. *County* means Polk County, a political subdivision of the State of Florida.

I. *Fiscal Year* means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

J. *Institutional Health Care Provider* means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

K. *Local Services* means the provision of health care services to Medicaid, indigent, and uninsured members of the Polk County community.

L. *Non-Ad Valorem Assessment Roll* means the special assessment roll prepared by the County.

M. *Ordinance* means the Polk County Local Provider Participation Fund Ordinance.

N. *Tax Collector* means the Polk County Tax Collector.

SECTION 3. AUTHORITY. Pursuant to Article VIII, Section 1(g) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and Article I of the Charter, the Board is hereby authorized to impose a special assessment against private for-profit and not-for-profit hospitals

located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

SECTION 4. PURPOSE. The non-ad valorem special assessment authorized by this article shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through enhanced Medicaid payments for Local Services. When imposed, the Assessment shall constitute a lien upon the Assessed Properties equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence. The Assessment shall be computed and assessed only in the manner provided in this Ordinance.

SECTION 5. ALTERNATIVE METHOD OF COLLECTION. This Ordinance shall be deemed to provide an additional and alternative method, as specified in § 197.3631, Fla. Stat., for the assessment and collection of the non-ad valorem special assessment described herein. The Ordinance shall be regarded as supplemental and additional to powers conferred by other laws and shall not be regarded as in derogation of any powers now existing, or which may exist in the future. This Ordinance, being necessary for the health, safety, and welfare of the inhabitants of the County, shall be liberally construed to affect the purposes hereof.

SECTION 6. SCOPE OF ASSESSMENT.

A. Pursuant to § 125.01, Fla. Stat., the Board is hereby authorized to create a non-ad valorem special assessment that shall be imposed, levied, collected, and enforced against Assessed Property to fund the non-federal share of Medicaid payments benefitting Assessed Properties providing Local Services in the County. Funds generated as a result of the Assessment shall be held in an account called the “Local Provider Participation Fund” and shall be available to be used only to (1) provide to the Florida Agency for Health Care Administration the non-federal share for Medicaid payments to be made directly or indirectly in support of hospitals serving Medicaid and low income patients and (2) reimburse the County for administrative costs associated with the implementation of the Assessment authorized by this Ordinance, as further specified in the Assessment Resolution.

B. The Assessment shall be broad based, and the amount of the Assessment shall be uniformly imposed on each Assessed Property. The Assessment may not hold harmless any Institutional Health Care Provider, as required under 42 U.S.C. § 1396b(w). As set forth in Section 4 above, the Assessment shall constitute a lien upon the Assessed Properties equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. In addition to other remedies available at law or equity, the enforcement of the aforesaid Assessment shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax enforcement procedures afforded to the official annual real property tax notice.

C. Creation and implementation of the Assessment will not result in any additional pecuniary obligation on the County, Board, or County residents. The Assessment shall be imposed, levied, collected, and enforced against only Assessed Properties, and the Assessment Resolution shall provide that the County's administrative costs shall be reimbursed from the collected amounts. The County's administrative costs shall not exceed \$150,000. Any reasonable expenses the County incurs to collect delinquent assessments, including any attorney's fees incurred as a result of contracting with an attorney to represent the county in seeking and enforcing the collection of delinquent assessments, are not subject to the limitation on administrative costs.

SECTION 7. COMPUTATION OF ASSESSMENT.

A. The annual Assessment shall be specified for each Assessed Property. The Board shall set the Assessment in amounts that in the aggregate will generate sufficient revenue to fund the non-federal share of Medicaid payments associated with Local Services to be funded by the Assessment.

B. The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in hospital cost reports and/or the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

SECTION 8. ASSESSMENT RESOLUTION. The Assessment Resolution shall describe (a) the Medicaid payments proposed for funding from proceeds of the Assessment; (b) the benefits to the Assessment Properties associated with the Assessment; (c) the methodology for computing the assessed amounts; and (d) the method of collection, including how and when the Assessment is to be paid.

SECTION 9. NON-AD VALOREM ASSESSMENT ROLL. The Assessment Coordinator shall prepare, or direct the preparation of, the Non-Ad Valorem Assessment Roll, which shall contain the following:

- i.) The names and addresses of the Assessed Properties; and
- ii.) The Assessment rate and amount of the Assessment to be imposed against each Assessed Property based on the Assessment Resolution.

The Non-Ad Valorem Assessment Roll shall be retained by the Assessment Coordinator and shall be open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each Assessed Property can be determined by use of a computer terminal available to the public.

SECTION 10. NOTICE BY PUBLICATION. The Assessment Coordinator shall publish once in a newspaper of general circulation within the County a notice stating that the Board, at a regular, adjourned, or special meeting on a certain day and hour, not earlier than 20 calendar days from such publication, will hear objections of all interested persons to approve the aforementioned Assessment. Such notice shall include:

- i.) The Assessment rate;
- ii.) The procedure for objecting to the Assessment rate;
- iii.) The method by which the Assessment will be collected; and
- iv.) A statement that the Non-Ad Valorem Special Assessment Roll is available for inspection at the Office of the Assessment Coordinator.

SECTION 11. NOTICE BY MAIL.

In addition to the published notice required by Section 10, above, but only for the first fiscal year in which an Assessment is imposed by the Board against Assessed Properties, the Assessment Coordinator shall provide notice of the proposed Assessment by first class mail to the Assessed Properties. Such notice shall include:

- i.) The purpose of the Assessment;
- ii.) The Assessment rate to be levied against each Assessed Property;
- iii.) The unit of measurement used to determine the Assessment;
- iv.) The total revenue to be collected by the County from the Assessment;
- v.) A statement that failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings, either of which may result in a loss of title to the property;
- vi.) A statement that all affected and/or interested parties have a right to appear at the hearing and to file written objections with the Board within 20 days of the notice; and
- vii.) The date, time, and place of the hearing.

Notice shall be mailed at least 20 calendar days prior to the hearing to each Assessed Property at such address as is shown on the Assessment Roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The Assessment Coordinator may provide proof of such notice by affidavit. Failure of the Assessed Property to receive such notice, because of mistake or inadvertence, shall not affect the validity of the Assessment Roll or release or discharge any obligation for payment of the Assessment imposed by the Board pursuant to this Article.

SECTION 12. ADOPTION OF ASSESSMENT RESOLUTION AND NON-AD VALOREM ASSESSMENT ROLL. At the time named in the notice, the Board shall receive and consider any written objections of interested persons. All objections to the Assessment Resolution and Non-Ad Valorem Assessment Roll shall be made in writing and filed with the Assessment Coordinator at or before the time or adjourned time of such hearing. At the date and time named in the notice, the Board may adopt the Assessment Resolution and Non-Ad Valorem Assessment Roll which shall:

- i.) Set the rate of the Assessment to be imposed;
- ii.) Approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right; and
- iii.) Affirm the method of collection.

SECTION 13. REVISIONS TO THE ASSESSMENT ROLL. The Board may revise the Non-Ad Valorem Assessment Roll one or more times during the Fiscal Year to modify the Assessment rate through the adoption of an additional Assessment Resolution, following the procedures described in Sections 8 through 12, above.

SECTION 14. EFFECT OF THE ASSESSMENT RESOLUTION. The adoption of an Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and Assessment, the Assessment rate, the initial rate of Assessment, the Non-Ad Valorem Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action on the Assessment Resolution. The Non-Ad Valorem Assessment Roll shall be delivered to the Tax Collector or such other official as the Board by resolution shall designate.

SECTION 15. METHOD OF COLLECTION. The amount of the Assessment is to be collected pursuant to the alternative method, as specified in the Assessment Resolution.

SECTION 16. REFUNDS. If, at the end of any Fiscal Year, additional amounts remain in the Local Provider Participation Fund, the Board is hereby authorized to make refund to Assessed Properties in proportion to amounts paid in during such Fiscal Year for all or a portion of the unutilized Local Provider Participation Fund.

SECTION 17. RESPONSIBILITY FOR ENFORCEMENT. The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The duties related to collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

SECTION 18. CORRECTION OF ERRORS AND OMISSIONS. No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or

their deputies or employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the provision of this Chapter.

SECTION 19. LIMITATIONS ON SURCHARGES.

Payments made by Assessed Properties under this article may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge.

SECTION 20. HOLD HARMLESS AND INDEMNIFICATION. The Hospitals that are subject to this Ordinance have requested adoption of this Ordinance and have given assurances to the County that the objectives and procedures addressed in this Ordinance are proper and lawful. Accordingly, the Hospitals that are the subject of this Ordinance shall execute a Hold Harmless and Indemnification in substantially the same form attached hereto as Exhibit A.

SECTION 21. GENERAL PROVISIONS.

A. Applicability. It is hereby intended that this Ordinance shall constitute a uniform law applicable in all unincorporated areas of Polk County, Florida, and to all incorporated areas of Polk County where there is no existing conflict of law or municipal ordinance.

B. Interpretation. Unless the context indicates otherwise, the terms “hereof,” “hereby,” “herein,” “hereto,” “hereunder” and similar terms refer to this Article. The term “hereafter” means after, and the term “heretofore” means before the effective date of the Ordinance.

C. Severability. If any portion of this Ordinance is held invalid or declared to be unconstitutional, inoperative, or void by any court of competent jurisdiction, such holdings shall not affect the validity of the remainder of this Ordinance.

D. Resolution of Conflict Laws. In all instances where Florida law, as evidenced by the Florida Administrative Code, Florida Statutes, applicable case law or otherwise, mandates standards or requirements that are stricter than the provisions of this Ordinance, or where a matter is addressed by Florida law that is not addressed by this Ordinance, then said law shall govern. In situations where this Ordinance addresses a matter in a manner that is stricter than that of Florida law, the provisions of this Ordinance shall control.

E. Inclusion in the Polk County Code. The provisions of this Ordinance shall be included and incorporated in the Polk County Code, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Polk County Code, once established.

F. Filing of Ordinance. In accordance with the provisions of § 125.66, Fla. Stat., a certified copy of this Ordinance shall be filed with the Florida Department of State.

SECTION 22. EFFECTIVE DATE. This Ordinance shall become effective upon receipt of the official acknowledgment from the Florida Department of State that this Ordinance has been filed with said office.

DULY ADOPTED in regular session, this 3rd day of May, 2022.

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, FLORIDA

BY: 
Dr. Martha Santiago, Chair

ATTEST:


Clerk

(SEAL)



Exhibit "A"

HOLD HARMLESS AND INDEMNIFICATION

This Hold Harmless and Indemnification is made and entered as of the date referenced below by _____, with a business address of _____ ("Hospital").

WHEREAS, Hospital requested that Polk County ("County") adopt the Polk County Local Provider Participation Fund Ordinance ("Ordinance"); and

WHEREAS, Hospital has provided the County assurances that the objectives and procedures addressed in the Ordinance are proper and lawful; and

WHEREAS, Hospital waives any right to challenge the procedures and objectives set out in the Ordinance or any assessment levied pursuant to the Ordinance; and

WHEREAS, pursuant to the Ordinance, and in consideration of the County adopting the Ordinance, Hospital is required to execute this Hold Harmless and Indemnification prior to the County adopting any Assessment Resolution.

NOW THEREFORE, in consideration of the covenants contained herein, Hospital hereby agrees as follows:

1. The foregoing recitals are true and are incorporated herein by reference. Capitalized terms used herein shall have the meaning ascribed in the Ordinance unless otherwise defined.
2. Hospital hereby agrees to indemnify and hold harmless the County, the Polk County Comptroller, and their respective officers, employees and agents, from any and all claims arising from the adoption and implementation of the Polk County Local Provider Participation Fund Ordinance ("Claim"), including, without limitation, any challenge to the procedure or authority of the County or its agents to levy or collect an assessment or any challenge to an assessment levied or collected by the County or its agents against any property owner pursuant to Ordinance, including any and all claims, and the costs and fees associated with the defense of such claims, that may arise due to the objection or challenge to the Ordinance or challenge to the County's procedure or authority to impose any assessment levied or collected thereunder as may be challenged by any person, entity, or government agency. Hospital's indemnification and hold harmless obligations set forth herein shall be proportionate to the Assessment amount(s) paid by Hospital, amongst all of the Assessed Properties, during the year(s) subject to the particular Claim; provided, however, nothing stated herein shall serve to limit Hospital's liability to the Assessment amount(s) paid by Hospital pursuant to the Ordinance or any Assessment Resolution. The indemnification and hold harmless obligations set forth herein shall be binding on Hospital's successors and assigns.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, I have hereunto set my hand and seal on this ____ day of _____, 20__.

WITNESSES:

HOSPITAL

Print Name: _____

By: _____

Print Name: _____

Title: _____

Print Name: _____

STATE OF FLORIDA
COUNTY OF POLK

The foregoing instrument was acknowledged before me by means of ___ physical presence or ___ online notarization, this ____ day of _____, 20__, by _____, as _____ of _____, who is personally known to me or who has produced as identification.

(NOTARY SEAL)

Notary Public

Name Typed, Printed or Stamped

My Commission Expires: _____

STATE OF FLORIDA)
)
COUNTY OF POLK)

I Stacy M. Butterfield, County Clerk and Comptroller for Polk County, Florida, hereby certify that the foregoing is a true and correct copy of Ordinance No. 2022-29 adopted by the Board on May 3, 2022.

WITNESS my hand and official seal on this 3rd day of May 2022.

STACY M. BUTTERFIELD, CLERK

By: *Stephanie May*
Stephanie May
Deputy Clerk



May 3, 2022 Board of County Commissioners Regular Meeting
Agenda Item #20

SUBJECT

Public Hearing to consider adoption of an ordinance establishing the Polk County Local Provider Participation Fund and authorizing a non-ad valorem special assessment to be collected from area hospitals.

DESCRIPTION

The Board is asked to consider adoption of an ordinance, the title of which is:

AN ORDINANCE ESTABLISHING THE POLK COUNTY LOCAL PROVIDER PARTICIPATION FUND; AUTHORIZING A NON-AD VALOREM SPECIAL ASSESSMENT TO BE IMPOSED, LEVIED, COLLECTED, AND ENFORCED AGAINST REAL PROPERTY OWNED OR LEASED BY PRIVATE FOR-PROFIT AND NOT-FOR-PROFIT HOSPITALS TO FUND THE NON-FEDERAL SHARE OF MEDICAID PAYMENTS BENEFITTING HOSPITALS PROVIDING HEALTHCARE SERVICES TO MEDICAID, INDIGENT, AND UNINSURED MEMBERS OF THE POLK COUNTY COMMUNITY; SPECIFYING THE METHOD OF SETTING AND COMPUTING THE ANNUAL NON-AD VALOREM SPECIAL ASSESSMENT TO BE DEPOSITED INTO THE FUND; SPECIFYING AUTHORIZED USES FOR THE FUND PROCEEDS; AND PROVIDING AN EFFECTIVE DATE.

There are five area hospitals located in Polk County (all private, non-profit organizations): Winter Haven Hospital and Bartow Regional Medical Center (both operated by BayCare), Heart of Florida Regional Medical Center and Lake Wales Hospital (both operated by AdventHealth), and Lakeland Regional Health. These hospitals provide medical care annually to uninsured residents and those who qualify for Medicaid. On average, Medicaid covers only 61% of the costs of the health care services actually provided by area hospitals. The State of Florida received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program to offset the hospitals' uncompensated Medicaid costs.

Each of the five area hospitals referenced above have requested that the County impose a non-ad valorem special assessment upon certain real property interests held by the respective hospitals to help finance the non-federal share of the State's Medicaid program. The special assessment would only be imposed upon the five hospitals located in Polk County, as listed above.

In order to impose the special assessment, as requested by the hospitals, the Board must adopt an ordinance establishing the Polk County Local Provider Participation Fund ("LPPF") and authorizing a non-ad valorem special assessment be imposed, levied, collected and enforced against the real property owned or leased by the hospitals. Adopting the proposed ordinance does not obligate the Board to impose the special assessment; rather it allows the Board to collect the special assessment in the future by annual adoption of a resolution setting the rate and triggering the invoice to the participating area hospitals.

RECOMMENDATION

Approve and adopt the Polk County Local Provider Participation Fund Ordinance.

FISCAL IMPACT

No fiscal impact will be realized by adopting the proposed Ordinance. If the Ordinance is adopted, staff will present a resolution at a future Board meeting each year setting the rate and triggering the invoice to the hospitals.

CONTACT INFORMATION

Sandra Howard
Deputy County Attorney
863-534-6437

Joy Johnson
IHC Relations Administrator
863-393-8466



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

May 3, 2022

Stephanie May
Polk County
Post Office Box 988
Bartow, Florida 33831-0988

Dear Stephanie May:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Polk County Ordinance No. 2022-029, which was filed in this office on May 3, 2022.

Sincerely,

Anya Owens
Program Administrator

ACO/mas

