

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date:	August 14, 2018	<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Regular
		<input type="checkbox"/> Workshop	<input type="checkbox"/> Public Hearing
Department:	Fire-Rescue		

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to authorize the Mayor to execute:

- A) Certificate to Non-Ad Valorem Assessment Roll (DR-408A) forms certifying the non-ad valorem assessment roll for the Municipal Service Benefit Unit (MSBU) for Fire Hydrant Maintenance and Rental-Riviera Beach and the non-ad valorem assessment roll for the MSBU for Fire Hydrant Maintenance and Rental-Boca Raton; and
- B) Certificate to Special Assessment Roll (PBCFR-408A) form certifying the special assessment roll for the Assessment Area legally described in Section 26-110, Palm Beach County Code.

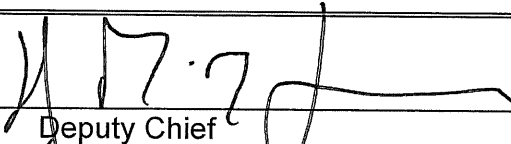
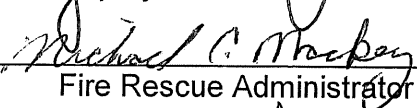
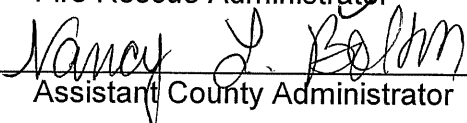
Summary: MSBUs for fire hydrant maintenance and rental for Riviera Beach and Boca Raton were established in February of 1993, as set out in Chapter 26, Article III of the Palm Beach County Code. The current rates as established by resolutions are \$52.86 per parcel for Riviera Beach (R98-1023) and \$23 per parcel for Boca Raton (R2008-0239). Every year the assessment roll must be certified by the Mayor of the Board of County Commissioners, and the State Department of Revenue (DOR) form DR-408A must be signed by the Mayor for each MSBU in order for the assessment to be included on the property's annual tax bill. These forms and the tape of the assessment rolls must be submitted to the Tax Collector no later than September 15 of each year.

In June 2018, Section 26-110, Palm Beach County Code, was established by Ordinance 2018-010 to provide for a special assessment for 141 properties in a certain unincorporated area (Assessment Area) that had not been previously included in the MSBU-Riviera Beach but were receiving the same special benefit from the Riviera Beach hydrants. Since the Property Appraiser's deadline had passed to process these additional parcels for the 2018 tax bill, the levy and collection process is as set forth in Section 26-110, including adoption and certification of the assessment roll and direct billing the affected properties, until such time that the properties are added to the tax roll as part of the MSBU-Riviera Beach. The special assessment rate in the Assessment Area is also \$52.86 per parcel (R2018-1056). Districts 4, 5 & 7 (SB)

Background and Justification: In February, 1993, Palm Beach County enacted Ordinance No. 93-5 which provided for the levy of a non-ad valorem assessment to pay for the cost of the rental and maintenance of fire hydrants in the unincorporated areas serviced by the City of Riviera Beach Water Utilities Department and the City of Boca Raton Public Utilities Department. On June 19, 2018, Section 26-110 of the Code was established by Ordinance 2018-010 to levy a special assessment to pay for the Riviera Beach fire hydrant rental and maintenance fees in the Assessment Area described therein, to address 141 parcels that were not previously included in the MSBU-Riviera Beach. Resolutions were adopted which established the non-ad valorem assessment rolls and rates for the Boca Raton MSBU, the Riviera Beach MSBU, and the Assessment Area described in Section 26-110. The assessments are modified from time to time to account for changes in costs. As of the July 1, 2018 preliminary roll there are 639 parcels in the MSBU-Riviera Beach, 10,766 parcels in the MSBU-Boca Raton, and 141 parcels in the Assessment Area. The three assessment rolls must be certified by the Chair on the applicable forms.

Attachments:

- 1. DOR Form DR-408A, Certificate to Non-Ad Valorem Assessment Roll - Riviera Beach
- 2. DOR Form DR-408A, Certificate to Non-Ad Valorem Assessment Roll - Boca Raton
- 3. Palm Beach County Fire Rescue Form PBCFR-408A, Certificate to Special Assessment Roll

Recommended by:		Date
Approved by:		7/24/18 Date
Approved by:		8/10/18 Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

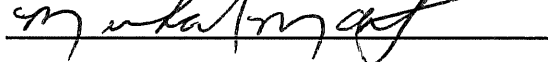
Fiscal Years	2018	2019	2020	2021	2022
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	<u>288,849</u>	_____	_____	_____
External Revenues	_____	<u>(288,849)</u>	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	<u>0</u>	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	<u>0</u>	_____	_____	_____

Is Item Included in Proposed Budget? Yes X No _____
Does this item include the use of federal funds Yes _____ No X

Budget Account No.: Fund 1305/1306 Dept 440 Unit 4235/4232 Rev Source various

B. Recommended Sources of Funds/Summary of Fiscal Impact:

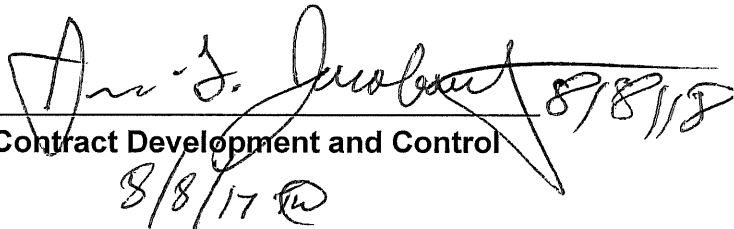
The sources of funds are non-ad valorem assessments of \$288,849.

C. Departmental Fiscal Review: 

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

 7/26/18
OFMB 7/25

 8/8/18
Contract Development and Control
8/8/18

B. Legal Sufficiency

 8/1/18
Assistant County Attorney

C. Other Department Review:

Department Director

REVISED 9/03
ADM FORM 01

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.)



**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of **PALM BEACH COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE HYDRANT MAINTENANCE AND RENTAL-RIVIERA BEACH** located in **PALM BEACH** County, Florida; as such I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county 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 non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the _____ day of _____, _____
year

Melissa McKinlay, Mayor
Palm Beach County Board of County Commissioners

of **Palm Beach County Municipal Service
Benefit Unit for Fire Hydrant
Maintenance and Rental-Riviera Beach**
Name of Local Government

Palm Beach County, Florida



**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of PALM BEACH COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE HYDRANT MAINTENANCE AND RENTAL-BOCA RATON located in PALM BEACH County, Florida; as such I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county 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 non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the _____ day of _____, _____
year

Melissa McKinlay, Mayor
Palm Beach County Board of County Commissioners

of Palm Beach County Municipal Service
Benefit Unit for Fire Hydrant
Maintenance and Rental-Boca Raton
Name of Local Government

Palm Beach County, Florida



**CERTIFICATE TO
SPECIAL ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Mayor, or other authorized representative, of the Palm Beach County Board of County Commissioners; as such I have satisfied myself that all property included or includable on the Special Assessment Roll for the Assessment Area legally described in Section 26-110, Palm Beach County Code (codifying Ordinance 2018-10), and located in unincorporated Palm Beach County, Florida, 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 special assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Special Assessment Roll as part thereof, said Special Assessment Roll will be delivered to Palm Beach County Fire Rescue in order to process direct billing of property owners.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Special Assessment Roll this the _____ day of _____, _____.

Melissa McKinlay, Mayor
Palm Beach County Board of County Commissioners

Palm Beach County, Florida