

The Assessment Rolls may be viewed
by contacting Fire Rescue

Agenda Item #: **3S1**

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date:	August 17, 2021	<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 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.

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 (R2019-1223) and \$23.00 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. 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. Resolutions were adopted which established the non-ad valorem assessment rolls and rates for Riviera Beach and Boca Raton MSBUs for rental and maintenance of fire hydrants. As of the July 1, 2021 preliminary roll there are 781 parcels in the MSBU-Riviera Beach and 10,878 parcels in the MSBU-Boca Raton. The non-ad valorem assessment roll for each of these MSBUs must be certified by the Mayor 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

Recommended by:		6-22-2021
	Assistant Fire Chief	Date
Approved by:		6/28/2021
	Fire Rescue Administrator	Date
Approved by:		7/8/21
	County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2021	2022	2023	2024	2025
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	<u>291,478</u>	_____	_____	_____
External Revenues	_____	<u>(291,478)</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 \$291,478.

C. Departmental Fiscal Review: *[Signature]*

III. REVIEW COMMENTS

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

Lisa Manta 6/30/21
 OFMB 6/30/21
 AP 6/30

[Signature] 7/1/21
 Contract Development and Control
 6-30-21 PD

B. Legal Sufficiency

[Signature] 7/6/2021
 Assistant County Attorney

C. Other Department Review:

 Department Director



**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

Dave Kerner, 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

APPROVED AS TO
FORM AND LEGAL SUFFICIENCY

By: [Signature]
County Attorney

APPROVED AS TO
TERMS AND CONDITIONS

By: [Signature]
Reginald K. Duren, Fire Rescue Administrator
Palm Beach County Fire Rescue



**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

Dave Kerner, 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

APPROVED AS TO
FORM AND LEGAL SUFFICIENCY

By: [Signature]
County Attorney

APPROVED AS TO
TERMS AND CONDITIONS

By: [Signature]
Reginald K. Duren, Fire Rescue Administrator
Palm Beach County Fire Rescue