

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

Meeting Date:	August 19, 2025	<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Regular
		<input type="checkbox"/> Workshop	<input type="checkbox"/> Public Hearing
Department:	Fire Rescue		

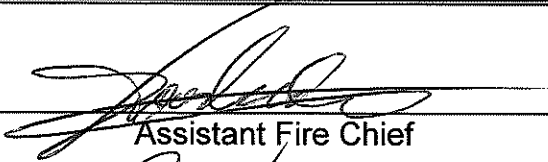

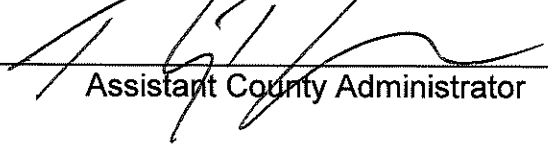
**I. EXECUTIVE BRIEF**

**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 (BCC), 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 assessment rolls must be submitted to the Tax Collector no later than September 15<sup>th</sup>, of each year. **Districts 4, 5 & 7 (SB)**

**Background and Justification:** In February, 1993, Palm Beach County established Chapter 26, Article III, Division 2, of the Palm Beach County Code to provide 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, 2025, preliminary roll there are 782 parcels in the MSBU-Riviera Beach and 10,861 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:		7-1-2025
	Assistant Fire Chief	Date
Approved by:		7-1-2025
	Fire Rescue Administrator	Date
Approved by:		7/9/2025
	Assistant County Administrator	Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2025	2026	2027	2028	2029
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	<u>291,140</u>	_____	_____	_____
External Revenues	_____	<u>(291,140)</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  
Is this item using State Funds? Yes \_\_\_\_\_ No X

Budget Account No.: Fund 1305 Dept 440 Unit 4235 Rev Source 2510 Amt: \$249,803.00  
Fund 1306 Dept 440 Unit 4232 Rev Source 2510 Amt: \$ 41,336.52

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

The sources of funds are non-ad valorem assessments of \$291,140, each fund is independently rounded up to the whole dollar.

C. Departmental Fiscal Review: *Rene Magienki* 6/30/25

**III. REVIEW COMMENTS**

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

*Joe Mante* 7/2/2025  
OFMB QA 7/2  
VS 7/2

*Therese Zmache* 7/3/25  
Contract Development and Control 26 7.3.25

**B. Legal Sufficiency**

*Rene B...* 7/3/25  
Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
Department Director

(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 19<sup>th</sup> day of August, 2025.

\_\_\_\_\_  
Maria G. Marino, Mayor  
Palm Beach County Board of County Commissioners

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

Palm Beach County, Florida

Approved as to  
Form and Legal Sufficiency

By:   
County Attorney

Approved as to  
Terms and Conditions

By:   
Patrick J. Kennedy, Fire/Rescue Administrator  
Palm Beach County Fire Rescue