

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date:	August 25, 2026	☒ Consent	☐ Regular
		☐ Workshop	☐ Public Hearing
Department:	Fire Rescue		

I. EXECUTIVE BRIEF

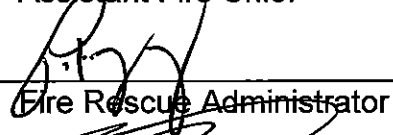
Motion and Title: **Staff recommends motion to authorize:** the Mayor to execute Certificate to Non-Ad Valorem Assessment Roll (DR-408A) form certifying the non-ad valorem assessment roll for the Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental-Riviera Beach (MSBU-Riviera Beach).

Summary: The MSBU-Riviera Beach was established in February of 1993, as set out in Chapter 26, Article III of the Palm Beach County Code. The current rate as established by Resolution is \$52.86 per parcel (R2019-1223). 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. This form and the assessment roll must be submitted to the Tax Collector no later than September 15th, of each year. **Districts 4, 5 & 7 (SB)**

Background and Justification: In February 1993, Sections 26-106 through 26-109 of the Palm Beach County Code established the MSBU-Riviera Beach to provide for the levy of a non-ad valorem special assessment to pay for the cost of the rental and maintenance of fire hydrants in an unincorporated area that receives fire-rescue services from the County and water utility services from the City of Riviera Beach Water Utilities Department. Resolutions R2019-1223 and R2019-1224 were adopted which established the non-ad valorem assessment roll and rate for the MSBU-Riviera Beach. As of the July 1, 2026, preliminary roll there are 782 parcels in the MSBU-Riviera Beach. The non-ad valorem assessment roll for this MSBU 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

Recommended by:		7-6-26
	Assistant Fire Chief	Date
Approved by:		7-6-2026
	Fire Rescue Administrator	Date
Approved by:		7/13/26
	Deputy County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2026	2027	2028	2029	2030
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	\$41,337	_____	_____	_____
External Revenues	_____	(\$41,337)	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	0	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	0	_____	_____	_____

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 1306 Dept 440 Unit 4232 Rev Source 2510 Amt: \$ 41,336.52

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

The source of the fund is a non-ad valorem assessment of \$41,336.52, fund is independently rounded up to the whole dollar.

C. Departmental Fiscal Review: Raven Magienchi 7/6/26

III. REVIEW COMMENTS

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

Lucy Math 7/7/26 Contract Development and Control 7/7/26
MO 1/1 OFMB PA 7/7 267 7.7.26

B. Legal Sufficiency

Ric Burr 7/8/26
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 18th day of August, 2026.

Sara Baxter, 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