

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date:	August 18, 2026	☐ Consent	☐ Regular
		☐ Workshop	☒ Public Hearing
Department:	Fire Rescue		

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:

- A) **adopt** a Resolution establishing the rate for the non-ad valorem special assessment annually levied against parcels of real property within the Palm Beach County Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental - Boca Raton (MSBU-Boca Raton) commencing fiscal year 2026-27 and for all subsequent fiscal years; providing for repeal of Resolution 2008-0239; and providing for a savings clause;
- B) **adopt** a Resolution adopting the non-ad valorem assessment roll for the MSBU-Boca Raton for fiscal year 2026-27 and all subsequent fiscal years; providing for the annual levy of non-ad valorem special assessments against parcels of real property within the MSBU-Boca Raton; providing for the repeal of Resolution 2001-1181; and providing for a savings clause; and
- C) **authorize** the Mayor to execute Certificate to Non-Ad Valorem Assessment Roll (DR-408A) form certifying the non-ad valorem assessment roll for MSBU-Boca Raton

Summary: The MSBU-Boca Raton for Fire Hydrant Maintenance and Rental-Boca Raton 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 \$23 per parcel (R2008-0239). Pursuant to Section 197.3632, Florida Statutes, and Palm Beach County Code Sections 26-106 through 26-109, a non-ad valorem special assessment is levied against the real property parcels located within the MSBU-Boca Raton. The rate has been the same since 2008. The proposed rate Resolution would increase the rate due to the maintenance cost of the hydrants exceeding the current assessment rate. The increasing maintenance cost has been steadily reducing the fund balance, and without the increase the fund will go negative. The current rate will be increased from \$23 per parcel to \$27 per parcel. This public hearing is being held to adopt the assessment rate and the non-ad valorem assessment roll, in accordance with Section 197.3632(4), Florida Statutes and Section 26-109 of the Palm Beach County Code. Every year the assessment roll must be certified by the Mayor of the 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 15th, of each year. **District 5 (SB)**

Background and Policy Issues: In February 1993, Sections 26-106 through 26-109 of the Palm Beach County Code established the MSBU-Boca Raton 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 Boca Raton Public Utilities Department. In February 2008, Resolution 2008-0239 was adopted, reducing the assessment from \$26 to \$23 per parcel. The maintenance cost, per hydrant, charged by the City of Boca Raton has increased resulting in the MSBU-Boca Raton having a reduction in reserves. Therefore, staff is recommending the current assessment to be increased from \$23 per parcel to \$27 per parcel. As of the July 1, 2026, preliminary roll there are 10,859 parcels in the MSBU-Boca Raton. The non-ad valorem assessment roll for this MSBU must be certified by the Mayor on the applicable form.

Attachment:

- 1. Resolution establishing rate for the non-ad valorem special assessment for the MSBU-Boca Raton
- 2. Resolution adopting non-ad valorem assessment roll for MSBU-Boca Raton
- 3. DOR Form DR-408A, Certificate to Non-Ad Valorem Assessment Roll-Boca Raton

Recommended by:		7-6-26
	Assistant Fire Chief	Date
Approved by:		7.6.2026
	Fire Rescue Administrator	Date
Approved by:		7/16/26
	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	_____	\$279,255	_____	_____	_____
External Revenues	_____	(\$293,247)	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	(\$13,992)	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Proposed Budget? Yes X No
Does this item include the use of Federal Funds? Yes No X
Does this item include the use of State Funds? Yes No X

Budget Account No.: Fund 1305 Dept 440 Unit 4235 Rev Source 2510

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

The approval of this Resolution will result in an increase in assessment fee revenues in the amount of \$43,444. The fire hydrant assessment fee for the parcels included in the MSBU-Boca Raton (in FY 2027) will be increased from \$23.00 per parcel to \$27.00, or \$4.00 per parcel. The source of funds is a non-ad valorem assessment of \$293,247 the fund is independently rounded up to the whole dollar.

C. Departmental Fiscal Review: *Ramona Magrini*

III. REVIEW COMMENTS

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

Adrian 7/8/26
OFMB
MD 7/8

Ramona Magrini 7/9/26
Contract Development and Control
7-9-26 TW

B. Legal Sufficiency

Donna 7-9-26
Assistant County Attorney

C. Other Department Review:

Department Director

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

RESOLUTION NO. R-2026-

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, ESTABLISHING THE RATE FOR THE NON-AD VALOREM SPECIAL ASSESSMENT ANNUALLY LEVIED AGAINST PARCELS OF REAL PROPERTY WITHIN THE PALM BEACH COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE HYDRANT MAINTENANCE AND RENTAL-BOCA RATON COMMENCING FISCAL YEAR 2026-27 AND FOR ALL SUBSEQUENT FISCAL YEARS; PROVIDING FOR REPEAL OF RESOLUTION 2008-0239; AND PROVIDING FOR A SAVINGS CLAUSE.

WHEREAS, Sections 26-106 through 26-109 of the Palm Beach County Code established the Palm Beach County Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental–Boca Raton (MSBU-Boca Raton); and

WHEREAS, since 1993 the County annually has levied a non-ad valorem special assessment against real property located within the MSBU-Boca Raton to fund the payment of fire hydrant maintenance and rental charges to the City of Boca Raton and related costs; and

WHEREAS, the current special assessment rate for the MSBU-Boca Raton is \$23.00 per parcel, which was set by the Board of County Commissioners (Board) in Resolution 2008-0239; and

WHEREAS, the Board desires to increase the special assessment rate within the MSBU-Boca Raton to reflect the maintenance costs exceeding the current assessment rate; and

WHEREAS, in accordance with Section 197.3632(4), Florida Statutes, and Section 26-109 of the Palm Beach County Code, the Board held a public hearing on August 18, 2026, for the purpose of adopting this rate resolution, and the non-ad valorem assessment roll, for the MSBU-Boca Raton, after proper notice of such public hearing was mailed and published; and

WHEREAS, at such public hearing, the Board heard and considered the comments of all persons wishing to be heard on the subject and received any written objections; and

WHEREAS, the Board hereby finds and confirms that all the properties located within the boundaries of the MSBU-Boca Raton receive a special benefit from the availability of fire hydrants for fire protection services provided by the County to said area.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. The above whereas clauses are hereby affirmed and incorporated herein.

Section 2. Resolution 2008-0239 is hereby repealed in its entirety.

Section 3. The rate of the non-ad valorem special assessment within the MSBU-Boca Raton shall be \$27.00 per parcel of real property. This rate shall be in effect for the fiscal year commencing October 1, 2026, and shall remain in effect for all subsequent fiscal years unless modified by the Board.

Section 4. The non-ad valorem special assessment shall be levied annually against each parcel of real property located within the MSBU-Boca Raton, as described in Sections 26-106 through 26-109 of the Palm Beach County Code. This non-ad valorem special assessment is to be collected for a period of more than one year.

Section 5. Notwithstanding Section 2 of this Resolution, all provisions of Resolution 2008-0239 as originally enacted are specifically preserved and shall remain in full force and effect for the limited purpose of preserving the County's rights to collect assessments levied pursuant to Resolution 2008-0239 prior to its repeal.

The foregoing resolution was offered by Commissioner _____ who moved its adoption. The motion was seconded by Commissioner _____, and upon being put to a vote, the motion passed as follows:

Commissioner Sara Baxter, Mayor	-
Commissioner Marci Woodward, Vice Mayor	-
Commissioner Maria G. Marino	-
Commissioner Gregg K. Weiss	-
Commissioner Joel G. Flores	-
Commissioner Maria Sachs	-
Commissioner Bobby Powell Jr.	-

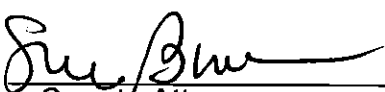
The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2026.

PALM BEACH COUNTY, A POLITICAL SUBDIVISION OF
THE STATE OF FLORIDA, BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS

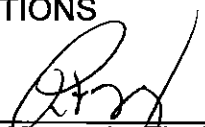
MICHAEL A CARUSO,
CLERK OF THE CIRCUIT COURT
& COMPTROLLER

By: _____
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: 
County Attorney

APPROVED AS TO TERMS
AND CONDITIONS

By: 
Patrick J. Kennedy, Fire Rescue Administrator

RESOLUTION NO. R-2026-

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, ADOPTING THE NON-AD VALOREM ASSESSMENT ROLL FOR THE PALM BEACH COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE HYDRANT MAINTENANCE AND RENTAL-BOCA RATON (MSBU-BOCA RATON) FOR FISCAL YEAR 2026-27 AND ALL SUBSEQUENT FISCAL YEARS; PROVIDING FOR THE ANNUAL LEVY OF NON-AD VALOREM SPECIAL ASSESSMENTS AGAINST PARCELS OF REAL PROPERTY WITHIN THE MSBU-BOCA RATON; PROVIDING FOR THE REPEAL OF RESOLUTION 2001-1181; AND PROVIDING FOR A SAVINGS CLAUSE.

WHEREAS, Sections 26-106 through 26-109 of the Palm Beach County Code established the MSBU-Boca Raton; and

WHEREAS, since 1993 the County annually has levied a non-ad valorem special assessment against real property located within the MSBU-Boca Raton to fund the payment of fire hydrant maintenance and rental charges to the City of Boca Raton and related costs; and

WHEREAS, the Board of County Commissioners (Board) previously enacted Resolution No. 2001-1181 which adopted the non-ad valorem assessment roll for the MSBU-Boca Raton; and

WHEREAS, Section 197.3632(4)(a), Florida Statutes, requires that the Board adopt a non-ad valorem assessment roll at a public hearing between January 1 and September 15 under certain circumstances, including if the non-ad valorem assessment is increased beyond the authorized maximum rate; and

WHEREAS, in accordance with Section 197.3632(4), Florida Statutes, and Section 26-109 of the Palm Beach County Code, the Board held a public hearing on August 18, 2026, for the purpose of adopting the non-ad valorem assessment roll, and the corresponding rate resolution, for the MSBU-Boca Raton, after proper notice of such public hearing was mailed and published; and

WHEREAS, at such public hearing, the Board adopted a Resolution increasing the rate of the non-ad valorem special assessment within the MSBU-Boca Raton from \$23.00 per parcel to \$27.00 per parcel of real property, and providing that said rate shall be in effect for the fiscal year commencing October 1, 2026 and all subsequent fiscal years unless modified by the Board; and

WHEREAS, at such public hearing, the Board heard and considered the comments of all persons wishing to be heard on the subject and received any written objections; and

WHEREAS, the Board hereby finds and confirms that all the properties located within the boundaries of the MSBU-Boca Raton receive a special benefit from the availability of fire hydrants for fire protection services provided by the County to said area.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. The above whereas clauses are hereby affirmed and incorporated herein.

Section 2. Resolution 2001-1181 is hereby repealed in its entirety.

Section 3. The proposed non-ad valorem assessment roll for the MSBU-Boca Raton currently on file with the Clerk is hereby adopted for the fiscal year commencing October 1, 2026 and shall remain in place for all subsequent fiscal years unless and until the Board adopts a new assessment roll when required by Section 197.3632(4), Florida Statutes, and Section 26-109 of the Palm Beach County Code. The unit of measurement for the assessment shall be per parcel of real property in the amount of \$27.00 per parcel.

Section 4. The non-ad valorem special assessment shall be levied annually against each parcel of real property located within the MSBU-Boca Raton, as described in Sections 26-106 through 26-109 of the Palm Beach County Code. This non-ad valorem special assessment is to be collected for a period of more than one year.

Section 5. Notwithstanding Section 2 of this Resolution, all provisions of Resolution 2001-1181 as originally enacted are specifically preserved and shall remain in full force and effect for the limited purpose of preserving the County's rights to collect assessments levied pursuant to Resolution 2001-1181 prior to its repeal.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

The foregoing resolution was offered by Commissioner _____ who moved its adoption. The motion was seconded by Commissioner _____, and upon being put to a vote, the motion passed as follows:

- Commissioner Sara Baxter, Mayor -
- Commissioner Marci Woodward, Vice Mayor -
- Commissioner Maria G. Marino -
- Commissioner Gregg K. Weiss -
- Commissioner Joel G. Flores -
- Commissioner Maria Sachs -
- Commissioner Bobby Powell Jr. -

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2026.

PALM BEACH COUNTY, A POLITICAL SUBDIVISION OF
THE STATE OF FLORIDA, BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS

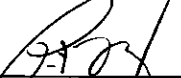
MICHAEL A CARUSO,
CLERK OF THE CIRCUIT COURT
& COMPTROLLER

By: _____
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: 
County Attorney

APPROVED AS TO TERMS
AND CONDITIONS

By: 
Patrick J. Kennedy, Fire Rescue Administrator



**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 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-Boca Raton

Palm Beach County, Florida

Approved as to
Form and Legal Sufficiency

By: [Signature]
County Attorney

Approved as to
Terms and Conditions

By: [Signature]
Patrick J. Kennedy, Fire Rescue Administrator
Palm Beach County Fire Rescue