

4D-1

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: September 15, 2026	☐ Consent	☐ Regular
	☐ Ordinance	☒ Public Hearing

Department: Office of Financial Management and Budget

Submitted By: Office of Financial Management and Budget

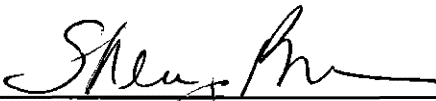
I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to adopt: AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, CREATING A MUNICIPAL SERVICE TAXING UNIT (MSTU) FOR LAW ENFORCEMENT SERVICES IN THE UNINCORPORATED AREA OF PALM BEACH COUNTY; AUTHORIZING THE LAW ENFORCEMENT MSTU TO ANNUALLY LEVY AD VALOREM TAXES TO PROVIDE LAW ENFORCEMENT SERVICES, FACILITIES AND PROGRAMS; AUTHORIZING A PLEDGE OF THE LAW ENFORCEMENT MSTU AD VALOREM TAX REVENUES TO THE RETIREMENT OF DEBT UPON REFERENDUM APPROVAL; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR CAPTIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

Summary: During the June 9, 2026 Board of County Commissioners (BCC) Budget Workshop, staff presented the option of creating an MSTU to provide a dedicated funding source for Sheriff services in the unincorporated area of the County. On July 14, 2026, the BCC approved the Ordinance on preliminary reading and authorized advertisement for a Public Hearing on September 15, 2026. This Ordinance creates the MSTU but does not levy a millage (tax) rate. The MSTU may be considered as a dedicated funding source beginning in Fiscal Year 2028. Countywide (DB)

Background and Policy Issues: An MSTU is a mechanism to fund a particular service from ad valorem taxes, not countywide, but within all or a portion of the County. This will allow a dedicated funding source for law enforcement and school crossing guards for the unincorporated portion of the County.

- Attachments:**
- 1. Ordinance
 - 2. Law Enforcement MSTU Presentation

Recommended By:		8/4/2026
	Department Director	Date
Approved By:		9-2-26
	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					
External Revenues					
Program Income(County)					
In-Kind Match(County)					
NET FISCAL IMPACT	*				
#ADDITIONAL FTE POSITIONS (CUMULATIVE)					

Is Item Included in Current Budget: YES _____ NO X
 Does the item use Federal Funds YES _____ NO X
 Does the item use State Funds YES _____ NO X

Budget Account

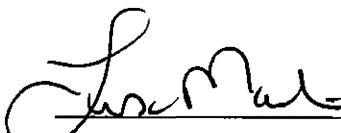
No.: Fund _____ Dept _____ Unit _____ Object _____

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

* Fiscal Impact is indeterminable at this time

III. REVIEW COMMENTS

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

 8/4/2026 N/A
 Budget GA 7/28 Contract Dev. and Control
ARR 8/4

B. Legal Sufficiency:

 5/31/26
 Assistant County Attorney

C. Other Department Review:

N/A
 Department Director

This summary is not to be used as a basis for payment

ORDINANCE NO. 20____-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, CREATING A MUNICIPAL SERVICE TAXING UNIT FOR LAW ENFORCEMENT SERVICES IN THE UNINCORPORATED AREA OF PALM BEACH COUNTY; AUTHORIZING THE LAW ENFORCEMENT MSTU TO ANNUALLY LEVY AD VALOREM TAXES TO PROVIDE LAW ENFORCEMENT SERVICES, FACILITIES AND PROGRAMS; AUTHORIZING A PLEDGE OF THE LAW ENFORCEMENT MSTU AD VALOREM TAX REVENUES TO THE RETIREMENT OF DEBT UPON REFERENDUM APPROVAL; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR CAPTIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

1
2 **WHEREAS**, pursuant to Article VIII, section 1(g) of the Florida Constitution, Sections
3 125.01 and 125.66, Florida Statutes, and the Palm Beach County Home Rule Charter, the Board
4 of County Commissioners (the "Board") of Palm Beach County, Florida (the "County"), has all
5 powers of local self-government to perform county and municipal functions and to render
6 services in a manner not inconsistent with general law and such power may be exercised by the
7 enactment of county ordinances and resolutions; and

8 **WHEREAS**, Section 125.01(1)(q) and (r), Florida Statutes, provides specific legislative
9 authorization for counties to establish municipal service taxing units for the purpose of providing
10 municipal services and facilities funded by ad valorem taxation within the taxing unit; and

11 **WHEREAS**, law enforcement services provided within the unincorporated area
12 constitute a municipal service benefiting residents and property located therein; and

13 **WHEREAS**, the Board finds that the establishment of a municipal service taxing unit
14 dedicated to funding law enforcement services, facilities, and programs promotes fiscal
15 transparency, equitable allocation of costs, and the public health, safety, and welfare; and

16 **WHEREAS**, the Board desires to establish a Law Enforcement Municipal Service
17 Taxing Unit encompassing the unincorporated area of Palm Beach County.

18 **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY**
19 **COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:**

20 **Section 1. CREATION:**

21 There is hereby established a Municipal Service Taxing Unit to be known as the Palm
22 Beach County Law Enforcement Municipal Service Taxing Unit ("Law Enforcement MSTU").
23 The Law Enforcement MSTU shall consist of all territory located within the unincorporated area

1 **Section 7. SEVERABILITY:**

2 If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any
3 reason held by a Court to be unconstitutional, inoperative or void, such holding shall not affect
4 the remainder of this Ordinance.

5 **Section 8. INCLUSION IN THE CODE OF LAWS AND ORDINANCES:**

6 The provisions of this Ordinance shall become and be made a part of the Palm Beach
7 County Code. The sections of this Ordinance may be renumbered or relettered to accomplish
8 such, and the word "ordinance" may be changed to "section," "article," or any other appropriate
9 word.

10 **Section 9. CAPTIONS:**

11 The captions, section headings, and section designations used in this Ordinance are for
12 convenience only and shall have no effect on the interpretation of the provisions of this
13 Ordinance.

14 **Section 10. EFFECTIVE DATE:**

15 The provisions of this Ordinance shall become effective upon filing with the Department
16 of State.

17 **APPROVED and ADOPTED** by the Board of County Commissioners of Palm Beach
18 County, Florida, on this the ____ day of _____, 2026.

19 **ATTEST**

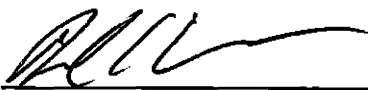
20
21 **MIKE CARUSO**
22 **CLERK OF THE CIRCUIT**
23 **COURT & COMPTROLLER**

PALM BEACH COUNTY, FLORIDA, BY ITS
 BOARD OF COUNTY COMMISSIONERS

24
25
26
27 By: _____
28 **Deputy Clerk**

 By: _____
 Sara Baxter, Mayor

29
30 **APPROVED AS TO FORM AND**
31 **LEGAL SUFFICIENCY**

32
33
34 By:  _____
35 **County Attorney**

36
37
38 **Filed with the Department of State on the ____ day of _____, 2026.**

1 of Palm Beach County, as such boundaries may exist from time to time pursuant to law. The
2 Law Enforcement MSTU is established for the provision of law enforcement services, facilities,
3 and programs provided by the Palm Beach County Sheriff's Office for the benefit of the property
4 or residents within the Law Enforcement MSTU created in this paragraph.

5 **Section 2. GOVERNING BODY:**

6 The Board shall be the governing body of the Law Enforcement MSTU.

7 **Section 3. AUTHORIZATION OF AD VALOREM TAXES:**

8 (A) The Board is hereby authorized to levy annual ad valorem taxes upon taxable real
9 and personal property within the Law Enforcement MSTU in accordance with general law.

10 (B) The budget and millage rate for the Law Enforcement MSTU shall be approved
11 and levied in the manner provided by general law for the levy of County ad valorem taxes.

12 (C) The millage rate levied within the Law Enforcement MSTU shall not exceed the
13 rate authorized by Section 125.01(1)(q), Florida Statutes, and Article VII, Section 9(b) of the
14 Florida Constitution.

15 **Section 4. DISPOSITION OF PROCEEDS:**

16 Those funds obtained from the levy of ad valorem taxes within the boundaries of the Law
17 Enforcement MSTU shall be used solely for the purpose of providing law enforcement services,
18 facilities, and programs as determined to be appropriate by the Board, for the use and benefit of
19 property or persons within the boundaries of said Law Enforcement MSTU and in accordance
20 with its adopted budget.

21 **Section 5. AUTHORITY TO EXPEND AND BORROW FUNDS; BOND REFERENDUM:**

22 The Board is authorized to borrow and expend money to issue bonds, revenue certificates,
23 and other obligations of indebtedness, which powers shall be exercised in such manner and
24 subject to such limitations as may be provided by general law. In the event the Board desires to
25 pledge the MSTU's ad valorem tax to the retirement of debt issued for the purpose of financing
26 law enforcement facilities and equipment, the Board shall cause a bond referendum election to
27 be held in accordance with applicable provisions of general law. Upon approval at referendum,
28 the Board shall have all powers necessary to issue bonds in accordance with Florida law.

29 **Section 6. REPEAL OF LAWS IN CONFLICT:**

30 All local laws and ordinances in conflict with any provisions of this Ordinance are hereby
31 repealed to the extent of such conflict.

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