

BILL

Redraft - A

YEAR

1 A bill to be entitled

2 An act relating to Palm Beach County; providing that a
3 municipal service taxing unit whose primary purpose is
4 to provide fire protection, rescue, and emergency
5 medical services to residents in unincorporated areas
6 of the county remains the service provider to real
7 property that is annexed after a specified date;
8 providing that the geographical boundaries of the
9 municipal service taxing unit shall contract following
10 the annexation; prohibiting Palm Beach County from
11 levying ad valorem taxes through the municipal service
12 taxing unit following the annexation; requiring the
13 annexing municipality to pay the county the equivalent
14 of what would have been collected in ad valorem taxes
15 and assessments on annexed real property; authorizing
16 the county, through the municipal service taxing unit,
17 to remain the authority having jurisdiction and to
18 collect certain fees; providing for an agreement to
19 transfer services; providing an effective date.

20
21 Be It Enacted by the Legislature of the State of Florida:

22
23 **Section 1.** To avoid adverse impacts to the health and
24 safety of the residents in unincorporated areas of Palm Beach
25 County that may occur due to a municipal annexation, a municipal

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26 service taxing unit whose primary purpose is to provide fire
27 protection, rescue, and emergency medical services shall remain
28 the fire protection, rescue, and emergency medical services
29 provider to real property annexed after January 1, 2026,
30 notwithstanding s. 125.01, Florida Statutes, or any other
31 general law, special act, municipal charter, or ordinance of a
32 local government to the contrary. Following the annexation, the
33 geographical boundaries of the municipal service taxing unit
34 shall contract to exclude the annexed real property and Palm
35 Beach County may not levy ad valorem taxes through the municipal
36 service taxing unit on the annexed real property. Annually, the
37 annexing municipality shall pay Palm Beach County, for the
38 benefit of the municipal service taxing unit, an amount equal to
39 the ad valorem taxes and assessments that would have been
40 collected had the real property remained in the municipal
41 service taxing unit. Palm Beach County, through the municipal
42 service taxing unit, remains the authority having jurisdiction
43 and may continue to collect impact fees and other fees from the
44 annexed real property. Through a written agreement approved by
45 the Palm Beach County Board of County Commissioners and the
46 applicable annexing municipality, Palm Beach County and the
47 annexing municipality may agree for the annexing municipality to
48 assume fire protection, rescue, or emergency medical services to
49 the annexed territory. Following the provision of fire
50 protection, rescue, or emergency medical services by the

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51 annexing municipality under the written agreement between the
52 board of county commissioners and the annexing municipality: (1)
53 The annexing municipality may cease its payment to the county
54 for the benefit of the municipal service taxing unit following
55 the final payment for services provided by the county through
56 the transition date; and (2) The county is no longer the
57 authority having jurisdiction through the municipal service
58 taxing unit and shall cease its collection of impact fees and
59 other fees from the annexed real property as of the transition
60 date.

61 **Section 2.** This act shall take effect upon becoming a law.
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