



City of Boynton Beach Agenda Item Request Form

Meeting Date: 07/14/2026

Proposed Resolution No. R26-123- A Resolution of the City Commission of the City of Boynton Beach, Florida, amending and restating Resolution No. R26-110, relating to the provision of Fire Rescue Services, Facilities, and Programs in the City of Boynton Beach, Florida; revising the estimated Fire Rescue assessed cost and estimated Fire Rescue assessment rates for Fiscal Year 2026-27; describing the method of assessing Fire Rescue assessed costs against assessed property located within the City of Boynton Beach; directing the preparation of an assessment roll; authorizing a public hearing and directing the provision of notice thereof; providing for conflicts, supersession, severability, and an effective date.

Requested Action: Staff recommends approval of Proposed Resolution No. R26-123.

Explanation of Request:

On June 30, 2026, the City Commission adopted Resolution No. R26-110, the Preliminary Rate Resolution for FY 2026-27 Fire Rescue Assessments, establishing an estimated Fire Rescue Assessed Cost of \$10,215,958. Staff now recommends revising the estimated Fire Rescue Assessed Cost and assessment rates to increase the proposed rates for FY 2026-27. This Resolution amends and restates Resolution No. R26-110 in its entirety and, upon adoption, supersedes it for all purposes. Pursuant to Ordinance No. 08-017, Resolution R08-076, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law, the City must adopt a preliminary rate for the Fire Assessment on an annual basis through approval of the governing board. The Resolution sets the Public Hearing for September 8, 2026, at 6:00 pm.

The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Assessment Resolution. The proposed rates reflect an increase across all property use categories, with the residential rate increasing \$25 per dwelling unit from the previous year.

Property Use Category	Rate Per Dwelling Unit
Residential	\$170.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.38
Industrial/Warehouse	\$0.09
Institutional	\$0.42
Nursing Home	\$0.42

The estimated Fire Rescue Assessed Cost to be assessed for the Fiscal Year commencing October 1, 2026, is \$13,386,802 before discounts.

No Fire Rescue Assessment shall be imposed upon a parcel of Government Property (except as provided in Section 5(Q) of the Preliminary Assessment Resolution) or upon the portion of a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

How will this affect city programs or services? The proposed assessment will allow for continuation of operations and services and maintenance of current fire station facilities.

Budgeted Item: Yes

Fiscal Impact: The estimated Fire Rescue Assessed Cost to be assessed for the Fiscal Year commencing October 1, 2026, is \$13,386,802 reduced to a net approximate assessment of \$11,838,437 after excluding tax exempt properties. Exhibit A presents additional rate scenarios for informational purposes.

Attachments:

[R26-123 Amended_and_Restated_Preliminary_Fire_Assessment_Resolution_2026-27 \(1\).docx](#)
[Exhibit A - Fire Assessment - Rate Scenarios .pdf](#)