



## City of Boynton Beach Agenda Item Request Form

**Meeting Date:** 09/ 8/2025

**Public Hearing on Proposed Resolution No. R25-240- Adopting the final fire assessment fee for fiscal year 2025-2026.**

**Requested Action:** Staff recommends approval of Proposed Resolution No. R25-240.

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**Explanation of Request:** On July 7, 2025, the City Commission adopted Resolution No. R25-159 to continue the Fire Assessment Program for FY 2025-2026.

On August 16, 2025, the City published a "Notice of Hearing to Impose and Provide for Collection of Fire Rescue Special Assessments" in the Palm Beach Post. In addition, the City had a statutorily required Notice to Property Owner mailed to affected property owners by first class mail and the Palm Beach County Property Appraiser's Office mailed TRIM notices informing all property owners of the assessment via their proposed property tax bill. All notices provided the time, date and place of this Hearing and notice that the Commission would consider the adoption of the Final Assessment Resolution.

The proposed Assessment for residential property owners is \$145.00 annually per dwelling unit. No change from the previous year.

The City Commission recognizes that the Assessment may create a hardship on certain residential property owners in the City. Therefore, the Final Rate Resolution allows property owners to request H.E.L.P. (Hardship Extension Loan Program) for a total or partial waiver through an application review process. A copy of the application and criteria is attached. Notice of the Hardship Extension Loan Program (H.E.L.P.) will also be available on the City's website once approved by the Commission.

In addition, the Resolution provides for a Mobile Home Park Vacancy Adjustment whereby an adjustment is made if there is an absence of structures on unoccupied spaces within a Mobile Home Park as compared to other residential properties.

**How will this affect city programs or services?** The Fire Assessment provides partial funding to the total Fire Department in order to maintain its excellent response time and capital improvement needs. It does not provide funding for EMS services. Only Fire Rescue services are allowed under Florida Statutes.

**Budgeted Item:** Yes

**Account Line Item and Description:** 001-0000-363.11-00 Fire Assessment revenue account

**Fiscal Impact:**

For Fiscal Year 2025-26, the estimated gross Fire Rescue Assessed cost is \$10,162,248 reduced to a net realized assessment of \$8,840,118 after excluding tax exempt properties.

The Fire Rescue Assessments to be assessed and apportioned among benefitted property parcels is as follows:

Proposed FY 25/26:

| Property Use Category                      | Rate Per Dwelling<br>Unit   |
|--------------------------------------------|-----------------------------|
| Residential                                | \$145.00                    |
| Non-Residential Property Use<br>Categories | Rate Per Square<br>Foot (*) |
| Commercial                                 | \$0.32                      |
| Industrial/Warehouse                       | \$0.07                      |
| Institutional                              | \$0.36                      |
| Nursing Home                               | \$0.36                      |

(\*)There is a maximum of 77,001 square foot cap on non-residential buildings.

The above rates for FY 25/26 only assess approximately 26.36% of the total operating costs of the Fire Department.

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**Attachments:**

[R25-240 Annual\\_Fire\\_Assessment\\_2025--Resolution\\_for\\_Final\\_Adoption\\_\\_Legal\\_.docx](#)

[Affidavit of Publication - Fire Assessment.pdf](#)

[Affidavit of Mailing Signed.pdf](#)

[Fire\\_Assessment\\_Hardship\\_Application\\_2025-2026.doc](#)