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RESOLUTION NO. R24-192

A RESOLUTION OF THE CITY OF BOYNTON BEACH, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF BOYNTON BEACH, FLORIDA; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; CONFIRMING AND CONTINUING A PROCEDURE FOR HARDSHIP WAIVERS OR DEFERRALS OF ALL OR PART OF THE CITY'S FIRE RESCUE SPECIAL ASSESSMENT INCLUDING APPLICATION AND REVIEW BY THE CITY'S FINANCE DIRECTOR OR DESIGNEE, AND ELIGIBILITY CRITERIA FOR SUCH WAIVERS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Boynton Beach, Florida (the "City Commission"), has enacted Ordinance No. 08-017 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments each Fiscal Year for the fire rescue services, facilities, and programs against Assessed Property located within the City; and

WHEREAS, the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Commission desires to continue a Fire Rescue Assessment program and impose a Fire Rescue Assessment in the City using the procedures provided by the Ordinance, including the tax bill collection method, for the Fiscal Year beginning on October 1, 2024; and

WHEREAS, the City Commission, on July 1, 2008, adopted Resolution No. R08-067 (the "Initial Assessment Resolution"); and

WHEREAS, the City Commission adopted Resolution No. R24-149 (the "Preliminary Assessment Resolution") on July 11, 2024, which set forth the preliminary assessment rates for Fiscal Year 2024-25, and which contains and references a brief and general description of the fire

rescue services, facilities, and programs to be provided to Assessed Property; describes the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property; confirmed the rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, in order to impose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2024, the Ordinance requires the City Commission to adopt an Annual Rate Assessment Resolution, which confirms and establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance. An Affidavit of Mailing is attached hereto as Appendix A and the Proof of Publication is attached hereto as Appendix B; and

WHEREAS, the City Commission recognizes that the special assessment may work a hardship on certain residential property owners in the City and desires to continue to provide a means whereby affected property owners may request a total or partial waiver of the special assessment for hardship; and

WHEREAS, a public hearing was held on September 3, 2024, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

55 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE**
56 **CITY OF BOYNTON BEACH, FLORIDA THAT:**

57
58 **SECTION 1. AUTHORITY.** This resolution is adopted pursuant to Ordinance No. 08-
59 017; Resolution No. R08-076; Resolution No. R24-149; Article VIII, Section 2, Florida
60 Constitution; Sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of
61 law.

62 **SECTION 2. DEFINITIONS AND INTERPRETATION.** This resolution constitutes
63 the Annual Rate Resolution as defined in the Ordinance. All capitalized words and terms not
64 otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment
65 Resolution, and the Preliminary Assessment Resolution.

66 **SECTION 3. IMPOSITION OF FIRE RESCUE ASSESSMENTS.**

67 (A) The parcels of Assessed Property described in the Assessment Roll, which is hereby
68 approved, are hereby found to be specially benefited by the provision of the fire rescue services,
69 facilities, and programs described or referenced in the Preliminary Assessment Resolution in the
70 amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present
71 or available for inspection at the above referenced public hearing and is incorporated herein by
72 reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property
73 within the City will be specially benefited by the City's provision of fire rescue services, facilities,
74 and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in
75 the manner set forth in the Preliminary Assessment Resolution. Adoption of this Annual Rate
76 Resolution constitutes a legislative determination that all parcels assessed derive a special benefit
77 in a manner consistent with the legislative declarations, determinations, and findings as set forth in
78 the Ordinance, the Preliminary Assessment Resolution, and this Annual Rate Resolution from the
79 fire rescue services, facilities, or programs to be provided and a legislative determination that the

80 Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive
81 the special benefit as set forth in the Preliminary Assessment Resolution.

82 (B) The method for computing Fire Rescue Assessments described and referenced in
83 the Preliminary Assessment Resolution is hereby approved. The Parcel Apportionment
84 methodology described in Appendix F of the Preliminary Assessment Resolution and adopted in
85 Section 7 of the Preliminary Assessment Resolution is hereby approved.

86 (C) For the Fiscal Year beginning October 1, 2024, the estimated net Fire Rescue
87 Assessed Cost to be assessed is \$10,162,248.00. The Fire Rescue Assessments to be assessed and
88 apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel
89 Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year
90 commencing October 1, 2024, are hereby confirmed and established as follows:

Property Use Category	Rate Per Dwelling Unit
Residential	\$145.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.32
Industrial/Warehouse	\$0.07
Institutional	\$0.36
Nursing Home	\$0.36

91
92 (D) The above rates of assessment are hereby approved. Fire Rescue Assessments for
93 fire rescue services, facilities, and programs in the amounts set forth in the Assessment Roll, as
94 herein approved, are hereby levied and imposed on all parcels of Assessed Property described in
95 such Assessment Roll for the Fiscal Year beginning October 1, 2024.

96 (E) As authorized in Section 2.14 of the Ordinance, no Fire Rescue Assessment shall
97 be imposed upon a parcel of Government Property, except as provided in the Preliminary
98 Assessment Resolution, or upon Institutional Use buildings on a parcel of Institutional Property
99 whose building use is wholly exempt from taxation under Florida law.

100 (F) Any shortfall in the expected Fire Rescue Assessment proceeds due to any
101 reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized
102 by the City Commission shall be supplemented by any legally available funds, or combination of
103 such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue
104 Assessments.

105 (G) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments
106 are also levied and imposed against all property for which a Building Permit is issued after adoption
107 of this Annual Rate Resolution based upon the rates of assessment approved herein.

108 (H) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so
109 assessed equal in rank and dignity with the liens of all state, county, district, or municipal taxes and
110 other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior
111 in dignity to all other liens, titles, and claims until paid.

112 (I) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector
113 for collection using the tax bill collection method in the manner prescribed by the Ordinance. The
114 Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-
115 Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

116 (J) No Emergency Medical Services shall be funded from the Fire Rescue Assessment
117 revenues.

118 **SECTION 4. CONFIRMATION OF PRELIMINARY ASSESSMENT**
119 **RESOLUTION.** The Preliminary Assessment Resolution, as may be amended herein, is hereby
120 confirmed.

121 **SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this
122 Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not

limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. HARDSHIP WAIVERS OR DEFERRALS.

(A) The City Commission of the City of Boynton Beach, Florida, hereby continues its program for qualified individuals who need financial assistance to pay all or part of the Fire Rescue Assessment levied on their property or who seek deferral of payment of all or part of the Fire Rescue Assessment on their property.

(B) The City's program for financial assistance shall be commonly referred to as H.E.L.P., Hardship Extension Loan Program. The following types of financial assistance are available based upon need:

1. Relief from all payments of an annual Fire Rescue Assessment.
2. Relief from a portion of payments of an annual Fire Rescue Assessment.
3. Deferral of payments of an annual Fire Rescue Assessment.
4. Deferral of a portion of payments of an annual Fire Rescue Assessment.

(C) The following individuals are eligible for financial assistance.

1. Residential Property Owners who meet 2024 HHS Poverty Guidelines.
2. Residential property owners that are exempt from ad valorem taxation pursuant to the following Florida Statutes are eligible to apply for a Hardship Waiver or Deferral:
 - a. Section 196.081, Florida Statutes (totally disabled veterans and surviving spouses of veterans);
 - b. Section 196.081, Florida Statutes (surviving spouses of first responders who died in the line of duty);

- 153 c. Section 196.091, Florida Statutes (disabled veterans confined to
154 wheelchairs);
155
156 d. Section 196.101, Florida Statutes (totally and permanently disabled
157 persons);
158
159 e. Section 196.102, Florida Statutes (totally and permanently disabled
160 first responders).
161

162 3. Residential Property Owners that qualify for the additional homestead
163 exemption for persons 65 and over authorized pursuant to Section 196.075,
164 Florida Statutes are also eligible to apply for the Hardship Waiver.
165

166 4. Residential Property Owners that are qualified under the Florida Homestead
167 Property Tax Deferral Act, Section 197.242, et al., Florida Statutes.
168

169 (D) Eligible Residential Property Owners may submit an application for a Hardship
170 Waiver or Deferral on a form prepared by the City with the Finance Department. The Application
171 shall include the following:

- 172 1. Documentation demonstrating eligibility for the Hardship Waiver or
173 Deferral through one of the criteria from exemptions listed in Section C
174 above;
175
176 2. A copy of the Tax Bill for the subject property;
177
178 3. Description of the facts and circumstances of the hardship.

178 (E) The City's Finance Department must receive all Applications for the Hardship
179 Waiver or Deferral on or before October 16, 2024.

180 (F) Once received, all applications shall be reviewed by the City's Finance Director or
181 his or her designee ("Reviewing Official"). The Reviewing Official shall review the facts and
182 circumstances to determine whether a hardship exists to warrant a partial or total waiver of the
183 special assessment levied upon the applicant's real property or a deferral of payment of such. The
184 decision of the Reviewing Official is final.

185 (G) The Reviewing Official shall render a written decision and provide such to the
186 applicant.

187 (H) If a partial or total waiver or deferral is granted by the Reviewing Official, the
188 Finance Director shall ensure appropriate documentation is provided to the Tax Collector as to the
189 revised amount of the assessment as to the applicant.

190 (I) An applicant may apply for a Hardship Waiver as to one property only.

191 (J) An applicant must apply for the Hardship Waiver on an annual basis.

192 (K) A deferral may be granted for no longer than the end of the then-current fiscal year.

193 (L) When financial assistance is granted pursuant to the H.E.L.P. program, any shortfall
194 in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment
195 of the Fire Rescue Assessments authorized by this Section shall be supplemented by any legally
196 available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived
197 from the Fire Rescue Assessments.

198 **SECTION 7. MOBILE HOME VACANCY ADJUSTMENT.** As authorized in Section
199 5(L) of the Preliminary Rate Resolution, there shall be a Mobile Home Vacancy Adjustment
200 procedure for Mobile Home and Recreational Vehicle Park Property, using the procedures
201 established in Resolution R11-089. Any shortfall in the expected Fire Rescue Assessment proceeds
202 due to any adjustment for vacancy shall be supplemented by any legally available funds and shall
203 not be paid for by proceeds or funds derived from Fire Rescue Assessments. Failure of the Owner
204 to timely provide the information to the City will result in no Vacancy Adjustment for the special
205 assessment.

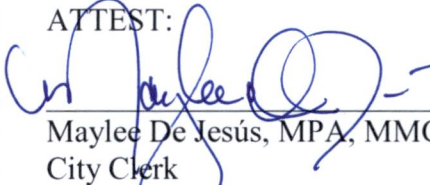
206 **SECTION 8. CONFLICTS.** All resolutions or parts of resolutions in conflict herewith
207 are hereby repealed to the extent of such conflict.

208 **SECTION 9. SEVERABILITY.** If any clause, section, other part or application of this
209 resolution is held by any Court of competent jurisdiction to be unconstitutional or invalid, in part
210 or application, it shall not affect the validity of the remaining portions or applications of this
211 Resolution.

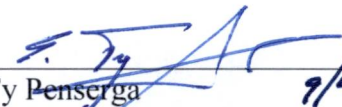
212 **SECTION 10. EFFECTIVE DATE.** This Resolution shall become effective immediately
213 upon its passage and adoption.

214 **PASSED AND ADOPTED this 3rd day of September, 2024.**


CITY OF BOYNTON BEACH, FLORIDA		YES	NO
218			
219	Mayor – Ty Penserga	<u>✓</u>	<u> </u>
220			
221	Vice-Mayor – Aimee Kelley	<u>✓</u>	<u> </u>
222			
223	Commissioner – Angela Cruz	<u> </u>	<u>✓</u>
224			
225	Commissioner – Woodrow L. Hay	<u>✓</u>	<u> </u>
226			
227	Commissioner – Thomas Turkin	<u> </u>	<u>✓</u>
228			
229	VOTE	<u>3-2</u>	

230 ATTEST:
231 
232 _____
233 Maylee De Jesús, MPA, MMC
234 City Clerk




Ty Penserga
Mayor

9/4/2024

APPROVED AS TO FORM:

Shawna G. Lamb, City Attorney

APPENDIX A
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Anthony Davidson and Sandi Neubarth, who, after being duly sworn, depose and say:

1. Anthony Davidson, Interim Finance Director for the City of Boynton Beach, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 2.03, 2.04, and 2.05 of Ordinance No. 08-071, the Fire Rescue Assessment Ordinance (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 11, 2024 (the "Preliminary Rate Resolution") .


2. In accordance with the Assessment Ordinance and Chapter 92-264, Laws of Florida, as amended by Chapter 2003-348, Laws of Florida (collectively, the "Special Act"), Mr. Davidson timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Palm Beach County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the Fire Rescue Assessment rate expressed in dollars and cents per billing unit, the associated Fire Rescue Assessment amount, and the purpose of the Fire Rescue Assessment.

3. Because the assessment was being levied against newly affected property owners for the first time for Fiscal Year 2024-25, additional notice by first class mail to the Owner of each newly affected parcel of Assessed Property was also required by the Assessment Ordinance and the Special Act.

4. Sandi Neubarth is the Director for Anser Advisory Consulting LLC, formerly known as Government Services Group, Inc. ("Anser"). Anser has caused the additional mailed notices required by Section 2.05 of the Assessment Ordinance to be prepared in conformance with the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. Anser has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

5. On or before August 13, 2024, Anser caused the mailing of the above-referenced notices in accordance with Sections 2.05 of the Assessment Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Palm Beach County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.


Anthony Davidson, affiant

Sandi Neubarth

Sandi Neubarth, affiant

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 30TH day of August, 2024 by Anthony Davidson, Interim Finance Director, City of Boynton Beach, Florida. He is personally known to me or has produced _____ as identification and did take an oath.



Rismarling B Gomez
Comm.: HH 367544
Expires: February 28, 2027
Notary Public - State of Florida

Rismarling Gomez

Printed Name: Rismarling Gomez
Notary Public, State of Florida
At Large
My Commission Expires: Feb. 28, 2027
Commission No.: HH 367544

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☒ online notarization, this 27th day of August, 2024 by Sandi Neubarth, Director, Anser Advisory Consulting LLC. She is personally known to me or has produced _____ as identification and did take an oath.



Tammy Peters

Printed Name: Tammy Peters
Notary Public, State of Florida
At Large
My Commission Expires: August 31, 2025
Commission No.: HH 126488

City of Boynton Beach
P.O. Box 310
Boynton Beach, FL 33425-0310

CITY OF BOYNTON BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE RESCUE
NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 13, 2024

NIELSEN ERIC
4053 MANOR FOREST TRL APT C
BOYNTON BEACH, FL 33436-8850



Tax Parcel #: 08424512160000020
Legal: MANOR FOREST PL 4 LT 2

***** NOTICE TO PROPERTY OWNER *****
THIS IS NOT A BILL

As required by Section 197.3632, Florida Statutes, and City Ordinance No. 08-017 notice is given by the City of Boynton Beach that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2024 - September 30, 2025. The City has levied a fire rescue special assessment since 2001 pursuant to Ordinance No. 01-34, as amended, which Ordinance sunset on September 30, 2008. The City then adopted Ordinance No. 08-017 to provide for reenactment of the fire rescue special assessment within the City commencing with the 2008-2009 fiscal year. The purpose of this assessment is to fund fire rescue services benefiting improved property located within the City of Boynton Beach. The total annual fire rescue assessment revenue to be collected within the City of Boynton Beach is estimated to be \$10,162,248. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

Category	Type and Number of Billing Units	Fiscal Year 24-25 Assessment
Residential Building	1 Dwelling Unit	\$145.00
	Total Assessment	\$145.00

The maximum annual fire rescue services assessment that can be imposed without further notice for the above parcel for Fiscal Year 2024-25 and future fiscal years is **\$145.00**.

A public hearing will be held at 6:00 p.m. on September 3, 2024, at City Hall Commission Chambers, 100 East Ocean Avenue, Boynton Beach, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (561) 742-6060, at least three days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Rate Resolution, and the preliminary assessment roll are available for inspection at the City Clerk's office, located at 100 E Ocean Ave., Boynton Beach, Florida, 33425.

Pursuant to Chapter 92-264, Laws of Florida, as amended by Chapter 2003-348, Laws of Florida, a special act relating to the County, notice of the fire rescue assessment imposed by the City shall also be included by the Property Appraiser as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

Both the fire rescue non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue service assessment, please contact the Finance Department at (561) 742-6310, Monday through Friday between 8:00 a.m. and 5:00 p.m.

***** THIS IS NOT A BILL *****

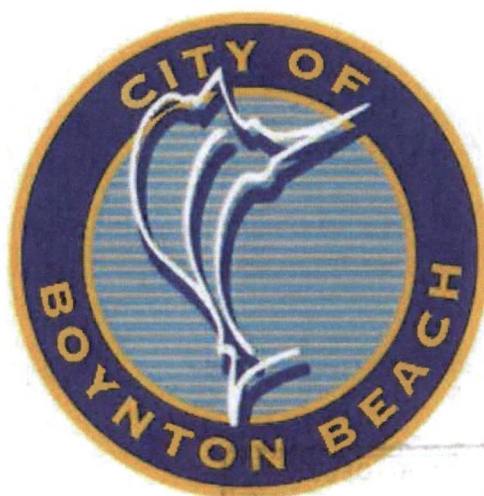
APPENDIX B
PROOF OF PUBLICATION

Stanzione, Tammy

From: CivicOptimize Productivity <noreply@civicplus.com>
Sent: Thursday, August 29, 2024 6:24 PM
To: Stanzione, Tammy
Subject: Legal Notice Submission Affidavit
Attachments: Boynton Beach Legal Notice.pdf

This Message Is From an External Sender

This message came from outside your organization.



Affidavit of Legal Notice submission and publication

Boynton Beach Legal Notice

Submission Time: **08/29/2024 6:24 PM (EDT)**

Please find a PDF of your submission details attached to this email.

The attachments included in your submission are listed below. This Legal Notice along with the attachments is now published on the web portal.

Map.pdf

signature.png

Signature of Affiant

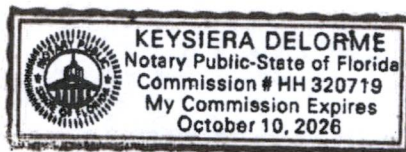
James Hanzel

Signature of Notary Public

Keysiera Delorme

Notary

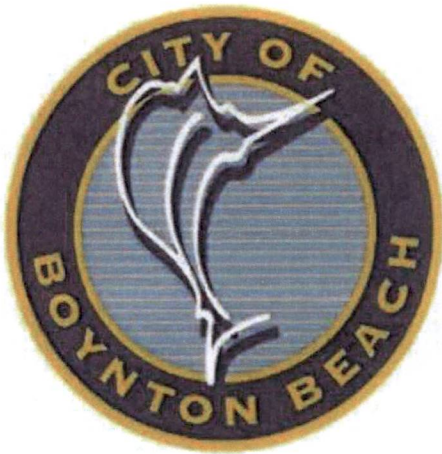
Stamp



Boynton Beach Legal Notice Submission

Boynton Beach Legal Notice

08/29/2024 6:24 PM (EDT)
Submitted by Tammy Stanzione (stanzionet@bbfl.us)



Boynton Beach Legal Notice

Please choose a category	Government Publications - Tax Notices - Boynton Beach
Title	NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS
Publish Date	08/29/2024
Publish Time	4:51 PM (EDT)
Description	Notice is hereby given that the City Commission of the City of Boynton Beach will conduct public hearings to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Boynton Beach.

The hearings will be held at 6:00 p.m., on September 3, 2024, and September 23, 2024, in the City of Boynton Beach Commission Chambers, 100 East Ocean Avenue, Boynton Beach, Florida, 33435, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearings and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at (561) 742-6060, at least three days prior to the date of the hearings.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The proposed fire rescue assessment schedule for Fiscal Year 2024-2025 is as follows:

Property Use Category	Rate Per Dwelling Unit
Residential	\$145.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.32
Industrial/Warehouse	\$0.07

Institutional	\$0.36
Nursing Home	\$0.36

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Rate Resolution, and the Preliminary Assessment Roll are available for inspection at the City Clerk's Office in City Hall, located at 100 East Ocean Avenue, Boynton Beach, Florida, 33435.

The fire rescue non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2024. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Finance Department at (561) 742-6310, Monday through Friday between 8:00 a.m. and 5:00 p.m.

Attach Files (Optional)

 Map.pdf

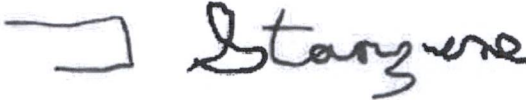
Submitted by (Email Address)

stanzionet@bbfl.us

Notifications

No

Signature



APPENDIX C

**FORM OF CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that I am the Mayor of the City of Boynton Beach, or authorized agent of the City of Boynton Beach, Florida (the "City"); as such, I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City 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, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Palm Beach County Tax Collector by September 13, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Palm Beach County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll, this ____ day of _____, 2024.

CITY OF BOYNTON BEACH, FLORIDA

BY: _____

TITLE: _____

[To be delivered to Palm Beach County Tax Collector by September 13]