

HB 4071

2026

A bill to be entitled
An act relating to Palm Beach County; providing that a municipal service taxing unit whose primary purpose is to provide fire rescue and emergency medical services to residents in unincorporated areas of the county remains the service provider for a specified length of time to real properties that are annexed into a municipality; providing that the geographical boundaries of the municipal service taxing unit shall contract following the annexation under certain circumstances; prohibiting Palm Beach County from levying ad valorem taxes through the municipal service taxing unit on annexed real properties following the annexation; requiring the annexing municipality to pay the county an annual service price for up to a specified length of time; providing that the county, through the municipal service taxing unit, remains the authority having jurisdiction and may continue to collect certain fees from annexed real properties; providing for transfer of services to the annexing municipality and the cessation of the county jurisdiction to collect fees; providing circumstances under which such transfer and cessation may not occur; requiring good faith discussions and negotiations between the annexing municipality and the county

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26 regarding the transition of services and the
27 expenditure of assets for capital and operational
28 purposes in the areas proposed to be annexed;
29 authorizing the annexing municipality and the county
30 to enter into an agreement on the length of time for
31 the provision of county services, the retention of
32 county jurisdiction regarding fees, and the annual
33 service price payments under certain circumstances;
34 providing an effective date.

35

36 Be It Enacted by the Legislature of the State of Florida:

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38 **Section 1.** To ensure a smooth transition of services, and
39 to avoid fiscal constraints that could occur in a municipal
40 service taxing unit the primary purpose of which is to provide
41 fire rescue and emergency medical services when tax revenue-
42 generating real properties are annexed into a municipality and
43 out of the aforesaid municipal service taxing unit, the
44 following procedures shall be imposed on the real property being
45 annexed:

46 (1) The municipal service taxing unit whose primary
47 purpose is to provide fire rescue and emergency medical services
48 shall remain the fire rescue and emergency medical services
49 provider for a period of eight years to real property annexed
50 after January 1, 2027, notwithstanding s. 125.01, Florida

51 Statutes, or any other general law, special act, municipal
52 charter, or ordinance of a local government to the contrary.

53 (2) Following the annexation by a municipality that does
54 not have a charter provision, an ordinance, or an interlocal
55 agreement with Palm Beach County that includes the entirety of
56 the municipality within the Palm Beach County municipal service
57 taxing unit whose primary purpose is to provide fire rescue and
58 emergency medical services, the geographical boundaries of the
59 municipal service taxing unit shall contract to exclude the
60 annexed real property, and Palm Beach County may not levy ad
61 valorem taxes through the municipal service taxing unit on the
62 annexed real property.

63 (3) Annually, such annexing municipality shall pay Palm
64 Beach County, for the benefit of the municipal service taxing
65 unit, a service price for a period of not more than eight years
66 which shall be the lesser of either what would have been
67 collected annually by the county in ad valorem taxes and
68 assessments on the real properties prior to annexation, or what
69 would be collected annually by the annexing municipality in ad
70 valorem taxes and assessments on the real properties following
71 annexation for the municipality's respective fire rescue and
72 emergency medical services.

73 (4) Palm Beach County, through the municipal service
74 taxing unit, remains the authority having jurisdiction and may
75 continue to collect the same impact fees from the annexed real

76 property that were collected prior to the annexation.

77 (5) The transfer of all fire rescue and emergency medical
78 services to the annexing municipality, the cessation of annual
79 service price payments, and the cessation of county jurisdiction
80 to collect impact fees relative to the annexed real property
81 shall automatically occur at the conclusion of the eight-year
82 term unless:

83 (a) The annexing municipality advises the county that it
84 will not provide such services;

85 (b) The county and the annexing municipality enter into an
86 interlocal agreement providing for fire rescue and emergency
87 medical services in the annexed area; or

88 (c) The data from the analysis established by the good
89 faith negotiations required by subsection (6) demonstrates that
90 the transfer for fire rescue and emergency medical services to
91 the annexing municipality should occur prior to the eight-year
92 term or the eight-year term should be extended.

93 (6) In conjunction with the annexation process, the
94 annexing municipality and the county shall enter into good faith
95 negotiations and discussions regarding the time period for
96 transitioning fire rescue and emergency medical services, as
97 well as the expenditure of assets for capital and operational
98 purposes by both the county and the annexing municipality in the
99 annexed areas.

100 (a) The purpose of such negotiations and discussions is to

101 ensure that the residents of the annexed areas enjoy appropriate
102 levels of service without the inefficient expenditure of both
103 county and municipal assets by preventing duplicative and
104 unnecessary expenditures and duplicative collection of impact
105 fees and other fees. Through a written agreement approved by the
106 Palm Beach County Board of County Commissioners and the
107 applicable annexing municipality, based upon the required good
108 faith negotiations and discussions, and if supported by data and
109 analysis that are substantiated by the county and the annexing
110 municipality and that establish a measurable, objective benefit
111 to the public for a different transition period, Palm Beach
112 County and the annexing municipality may agree to shorten or
113 lengthen the eight-year term for the provision of county
114 services, the retention of county jurisdiction regarding impact
115 fees and other fees, and the making of annual service price
116 payments.

117 (b) In order to determine whether to shorten or extend the
118 eight-year term, the county and annexing municipality shall rely
119 on the following data related to cost and levels of services:

120 1. Both the county and municipality shall calculate the
121 cost based upon the actual operational and capital expenses
122 necessary to provide the annexed area with at least the same
123 level of service as the level of service provided prior to the
124 annexation.

125 2. The level of service to the annexed area will be

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126 determined by the county's and annexing municipality's ability
127 to comply with service levels established by National Fire
128 Protection Association Standard 1710.

129 (c) The transfer of fire rescue and emergency medical
130 services to the annexing municipality shall not occur until data
131 demonstrates that fire rescue and emergency medical services in
132 the annexed area can be provided by the annexing municipality at
133 most at the same cost and at least at the same level of service
134 regardless of the eight-year term. If the data demonstrates that
135 fire rescue and emergency medical services can be provided at
136 most at the same cost while maintaining at least the same level
137 of service as the level of service prior to the expiration of
138 the eight-year term, the services shall transition at that time.

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