

CS/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 a conflict resolution procedure in the event
35 an annexing municipality and the county do not enter
36 an interlocal agreement; providing an effective date.
37

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

39

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

48 (1) The municipal service taxing unit whose primary
49 purpose is to provide fire rescue and emergency medical services
50 shall remain the fire rescue and emergency medical services

51 provider for a period of six years to real property annexed
52 after January 1, 2027, notwithstanding s. 125.01, Florida
53 Statutes, or any other general law, special act, municipal
54 charter, or ordinance of a local government to the contrary.

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

65 (3) Annually, such annexing municipality shall pay Palm
66 Beach County, for the benefit of the municipal service taxing
67 unit, a service price for a period of not more than six years
68 which shall be the actual cost of the service provided.

69 (4) Palm Beach County, through the municipal service
70 taxing unit, remains the authority having jurisdiction and may
71 continue to collect the same fire rescue impact fees from the
72 annexed real property that were collected prior to the
73 annexation.

74 (5) The transfer of all fire rescue and emergency medical
75 services to the annexing municipality, the cessation of annual

76 service price payments, and the cessation of county jurisdiction
77 to collect fire rescue impact fees relative to the annexed real
78 property shall automatically occur at the conclusion of the six-
79 year term unless:

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

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

85 (c) The data from the analysis established by the good
86 faith negotiations required by subsection (6) demonstrates that
87 the transfer for fire rescue and emergency medical services to
88 the annexing municipality should occur prior to the six-year
89 term or the six-year term may be extended through an interlocal
90 agreement approved by the Palm Beach County Board of County
91 Commissioners and the applicable annexing municipality.

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

99 (a) The purpose of such negotiations and discussions is to
100 ensure that the residents of the annexed areas enjoy appropriate

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

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

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

123 2. The Palm Beach County Board of County Commissioners and
124 the applicable annexing municipality shall enter into good faith
125 negotiations and discussions to establish mutually agreed-upon

126 level of service, communications plans, and data validation
127 based upon objective total response time data, depth of service,
128 fire suppression outcomes, and ability to achieve proper
129 staffing levels for a first alarm fire for the area being
130 annexed.

131 (c) The transfer of fire rescue and emergency medical
132 services to the annexing municipality shall occur unless the
133 mutually agreed-upon data does not demonstrate that fire rescue
134 and emergency medical services in the annexed area can be
135 provided by the annexing municipality at the same cost and at
136 least at the same level of service regardless of the six-year
137 term. If the data demonstrates that fire rescue and emergency
138 medical services can be provided at the same cost while
139 maintaining at least the same level of service as the level of
140 service prior to the expiration of the six-year term, the
141 services shall transition at that time.

142 (7) If the Palm Beach County Board of County Commissioners
143 and applicable annexing municipality are unable to enter into an
144 interlocal agreement pursuant to subsection (6), either the Palm
145 Beach County Board of County Commissioners or the annexing
146 municipality shall initiate and proceed through the conflict
147 resolution procedures established in Chapter 164, Florida
148 Statutes. If there is a failure to resolve the conflict, no
149 later than 120 days following conclusion of the procedures
150 established in Chapter 164, Florida Statutes, either local

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151 government may file an action in circuit court. For the purposes
152 of this subsection, the term "local government" means the Palm
153 Beach County Board of County Commissioners or the annexing
154 municipality.

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