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CS/HB 4071, Engrossed 1

2026 Legislature

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2 An act relating to Palm Beach County; providing that a
3 municipal service taxing unit whose primary purpose is
4 to provide fire rescue and emergency medical services
5 to residents in unincorporated areas of the county
6 remains the service provider for a specified length of
7 time to real properties that are annexed into a
8 municipality; providing that the geographical
9 boundaries of the municipal service taxing unit shall
10 contract following the annexation under certain
11 circumstances; prohibiting Palm Beach County from
12 levying ad valorem taxes through the municipal service
13 taxing unit on annexed real properties following the
14 annexation; requiring the annexing municipality to pay
15 the county an annual service price for up to a
16 specified length of time; providing that the county,
17 through the municipal service taxing unit, remains the
18 authority having jurisdiction and may continue to
19 collect certain fees from annexed real properties;
20 providing for transfer of services to the annexing
21 municipality and the cessation of the county
22 jurisdiction to collect fees; providing circumstances
23 under which such transfer and cessation may not occur;
24 requiring good faith discussions and negotiations
25 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 applicability;
 37 providing an effective date.

38

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

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

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

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

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

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

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

75 (5) The transfer of all fire rescue and emergency medical

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

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

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

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

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

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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 fire
105 rescue impact 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 six-year term for the provision of county services,
114 the retention of county jurisdiction regarding fire rescue
115 impact fees, and the making of annual service price payments.

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

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

124 2. The Palm Beach County Board of County Commissioners and
125 the applicable annexing municipality shall enter into good faith

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

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

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

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151 established in Chapter 164, Florida Statutes, either local
152 government may file an action in circuit court. For the purposes
153 of this subsection, the term "local government" means the Palm
154 Beach County Board of County Commissioners or the annexing
155 municipality.

156 (8) The provisions of this act, including the six-year
157 service period and the mandatory service price payments, shall
158 not apply to any real property being annexed that constitutes an
159 enclave, as defined in s. 171.031(5)(a), Florida Statutes, of 10
160 acres or less.

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