

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date:	February 11, 2025	<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Regular
		<input type="checkbox"/> Workshop	<input type="checkbox"/> Public Hearing

Department: Fire Rescue

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:


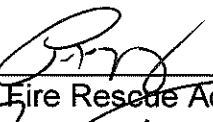
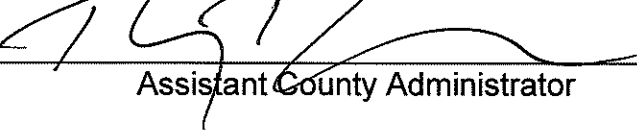
- A) **authorize** the Mayor to execute three (3) Certificate of Correction of Non-Ad Valorem Assessment Roll (DR-409A) forms for the Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental – Boca Raton (Hydrant MSBU-Boca), to correct the Non-Ad Valorem Assessment levied to the Lake Worth Drainage District from \$23.00 to \$0 on each of the three (3) parcels; and
- B) **authorize** the County Administrator, or designee, to accept, approve, execute and/or submit, on County’s behalf, Certificate of Correction of Non-Ad Valorem Assessment Roll (DR-409A) forms for the Hydrant MSBU-Boca, and for the Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental – Riviera Beach.

Summary: Three (3) Certificate of Correction of Non-Ad Valorem Assessment Roll forms were submitted by the Lake Worth Drainage District to correct the Non-Ad Valorem tax roll for the tax year 2024 Hydrant MSBU-Boca, which was certified by the Board of County Commissioners (BCC) on August 20, 2024. To correct the error on the Non-Ad Valorem Assessment roll, the County must sign the DR-0409A forms and submit to the Tax Collector. **Countywide (SB)**

Background and Justification: On November 20, 2024, Palm Beach County Fire Rescue received notice from Lake Worth Drainage District requesting correction of the Non-Ad Valorem Assessment Roll. The reason for the requested correction is that Lake Worth Draining district cannot “lawfully pay the special assessments” based on the court ruling in North Port Road and Drainage District v. West Villages Improvement District, 82 So. 3d 69 (Fla. 2012). To correct the error on the Non-Ad Valorem Assessment Roll Fire Rescue must sign the DR-409A forms and submit to the Tax Collector.

Attachments:

- 1. DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll for Hydrant MSBU-Boca – Parcel 00-42-47-34-00-000-1010
- 2. DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll for Hydrant MSBU-Boca – Parcel 00-42-47-27-00-000-5010
- 3. DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll for Hydrant MSBU-Boca –Parcel 00-42-47-26-00-000-7010

Recommended by:		<u>1-14-2025</u>
	Assistant Fire Chief	Date
Approved by:		<u>1-15-2025</u>
	Fire Rescue Administrator	Date
Approved by:		<u>1/22/2025</u>
	Assistant County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2025	2026	2027	2028	2029
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	*0	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	0	0	_____	_____	_____

Is Item Included in Current Budget? Yes X No _____
 Does this item include the use of Federal Funds? Yes _____ No X
 Is this item using State Funds? Yes _____ No X

Budget Account No.: Fund _____ Dept _____ Unit _____ Rev Source _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

*There is no fiscal impact associated with this item.

C. Departmental Fiscal Review: Ramon Maggiorini 1/14/25

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

Luca Motta 1/16/25
 OFMB GA 1116
 VS 416

Brandi Mack 1/17/25
 Contract Development and Control
 267 1.17.25

B. Legal Sufficiency

Renee Bunn 1/21/25
 Assistant County Attorney

C. Other Department Review:

 Department Director



DR-409A
R. 12/96

CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 2024 Tax year Non-Ad Valorem Assessment Roll as follows:

Parcel or folio number		00-42-47-34-00-000-1010	
Name to whom assessed		Lake Worth Drainage District	
Address		13081 Military Trail Delray Beach, FL 33484-1105	
<input type="checkbox"/>	Change legal description to:		
<input type="checkbox"/>	Change rate/basis from:	to:	
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	\$23.00	to: \$0.00
State reason for correction: Per court ruling, North Port Road and Drainage District v. West Villages Improvement District 82 So.3d 69 (Fla.2012), for MSBU Hydrant maintenance non-ad valorem assessments, Lake Worth Drainage District cannot "lawfully pay the special assessments".			

Attach additional documents when necessary

2/11/2025

Local government representative

Date

Palm Beach County Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental - Boca Raton
Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY


COUNTY ATTORNEY



PALM BEACH COUNTY
NON ADVALOREM APPLICATION
PARCELS LEVIED FOR : 002B
BOCA RATON FIRE HYDRANT

PCN: 00-42-47-28-41-000-0440 ACRES: .3429 EAA ACRES: COMPUTED: 0
LEGAL: BEGAS PL LT 44A

NAME: BEGAS EVELYN
22263 MORNING GLORY TER
BOCA RATON FL 33433-4811

ASSESSED VALUE: 429,166
TAXABLE VALUE: 379,166
NEW CONSTRUCTION: 0
EXEMPTION CODE:
LAND USE CODE: 0100
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-28-41-000-0520 ACRES: .34 EAA ACRES: COMPUTED: 0
LEGAL: BEGAS PL LT 52A

NAME: ABADY SALVADOR SAMUEL & SALVADOR SAMUEL ABADY ET AL TR
22262 HOLLYHOCK TRL
BOCA RATON FL 33433-4866

ASSESSED VALUE: 370,222
TAXABLE VALUE: 320,222
NEW CONSTRUCTION: 6,265
EXEMPTION CODE:
LAND USE CODE: 0100
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-28-44-018-0000 ACRES: 19.0055 EAA ACRES: COMPUTED: 0
LEGAL: MARBELLA PLAT TR R-19 K/

NAME: HART BOCA LLC HEITMAN CAPITAL MANAGEMENT C/O
191 N WACKER DR STE 2500
CHICAGO IL 60606-1885

ASSESSED VALUE: 122,755,317
TAXABLE VALUE: 122,755,317
NEW CONSTRUCTION: 0
EXEMPTION CODE:
LAND USE CODE: 0300
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-34-00-000-1010 ACRES: 1.9775 EAA ACRES: COMPUTED: 0
LEGAL: 34-47-42, L-50 CNL R/W LYG E OF & ADJ TO CANARY PALM DR

NAME: LAKE WORTH DRAINAGE DIST
13081 MILITARY TRL
DELRAY BEACH FL 33484-1105

ASSESSED VALUE: 593
TAXABLE VALUE: 0
NEW CONSTRUCTION: 0
EXEMPTION CODE: 12
LAND USE CODE: 8000
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 00-42-47-34-00-000-1010 Legal Description: 34-47-42, L-50 CNL RW LYG E OF & ADJ TO CANARY PALM DR	<p style="font-size: 1.2em; font-weight: bold;">DO NOT PAY</p> <p>THIS IS NOT A BILL</p>	The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.
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Taxing Authority <small>*Dependent Special Districts</small>	COLUMN 1 Your Property Taxes Last Year			COLUMN 2 Your Property Taxes This Year <small>if no budget change is made</small>			COLUMN 3 Your Property Taxes This Year <small>if proposed budget change is made</small>			See www.dbcpao.gov for public hearing updates A public hearing on the proposed taxes and budget will be held at the locations and dates below.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	0	4.5000	.00	0	4.1641	.00	0	4.5000	.00	9/10 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401 9/04 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406 9/12 5:15 PM (561) 686-8800 3301 Gun Club Rd B-1 Bldg WPB 33406 9/05 5:05 PM (561) 627-3386 1707 NE Indian River Dr Jensen Bch 9/11 5:01 PM (561) 740-7000 2300 High Ridge Rd BynrnBch FL33426 9/11 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/03 6:00 PM (561) 417-4599 21618 St Andrews Blv, Bca Rtn 33433
County Debt	0	.0188	.00	0	.0396	.00	0	.0396	.00	
* Fire/Rescue	0	3.4581	.00	0	3.1986	.00	0	3.4581	.00	
* Library Operating	0	.5491	.00	0	.5077	.00	0	.5491	.00	
* Library Debt	0	.0108	.00	0	.0098	.00	0	.0098	.00	
PUBLIC SCHOOLS										
By State Law	0	3.2090	.00	0	3.0302	.00	0	3.0660	.00	
By Local Board	0	3.2480	.00	0	3.0671	.00	0	3.2480	.00	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	0	.1026	.00	0	.0945	.00	0	.1026	.00	
So. Fla. Water Mgmt. Dist.	0	.0948	.00	0	.0874	.00	0	.0948	.00	
Everglades Construction	0	.0327	.00	0	.0301	.00	0	.0327	.00	
FL Inland Navigation District	0	.0288	.00	0	.0266	.00	0	.0288	.00	
Children's Services Council	0	.4908	.00	0	.4535	.00	0	.4908	.00	
Health Care District	0	.6761	.00	0	.6247	.00	0	.6561	.00	
Greater Boca Beach and Park	0	1.0800	.00	0	1.0083	.00	0	1.0800	.00	
Total Millage Rate & Tax Amount		17.4996	.00		16.3422	.00		17.3564	.00	** SEE BELOW FOR EXPLANATION

**** EXPLANATION OF TAX NOTICE**

<p align="center">COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"</p> <p style="font-size: 0.8em;">This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.</p>	<p align="center">COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.8em;">This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.</p>	<p align="center">COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.8em;">This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.</p>
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NON-AD VALOREM ASSESSMENT

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	ASSESSMENT	CONTACT NUMBER
PBC MSBU HYDRANT MAINT/RENTAL BOCA RATON	HYDRANT MAINTENANCE & RENTAL	1	23.00	23.00	(561) 616-7021
Total Non-Ad Valorem Assessment				23.00	

Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.

VALUE INFORMATION

Market Value

Last Year (2023)	This Year (2024)
593	593

Market (also called "Just") value is the most probable sale price for your property in a competitive, open market on Jan 1, 2024. It is based on a willing buyer and a willing seller.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before 5:00 PM September 16, 2024 at 301 N Olive Ave, West Palm Beach, FL 33401.

00-42-47-34-00-000-1010 00164

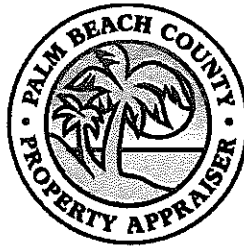
LAKE WORTH DRAINAGE DIST
13081 MILITARY TRL
DELRAY BEACH FL 33484-1105

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	593	593	593	593	0	0
County Debt	593	593	593	593	0	0
County Dependent Dists	593	593	593	593	0	0
Public Schools	593	593	593	593	0	0
Independent Special Dists	593	593	593	593	0	0

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value

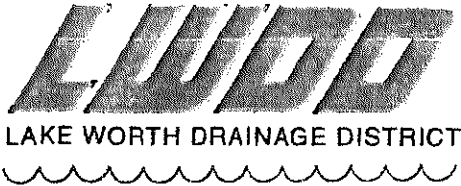
Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

Exemptions Applied	Applies To	Exempt Value
Governmental	All Taxing Authorities	593

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov





13081 MILITARY TRAIL
DELRAY BEACH, FLORIDA 33484 -1105

Board of Supervisors
James M. Alderman
Joyce D. Haley
Jeffrey P. Phipps, Sr.
Harry Raucher
John I. Whitworth III
Executive Director
Robert M. Brown
Attorney
Mark A. Perry, P.A.

February 2, 2015

Michele Liska
Financial Analyst III
Palm Beach County Fire-Rescue
Finance-Revenue & Contracts
405 Pike Road
West Palm Beach, FL 33411

Re: Opinion of Counsel of Lake Worth Drainage District regarding the Legal Ability of Lake Worth Drainage District to Pay Special Assessment o PBC MSBU Hydrant Maintenance/Rental Boca Raton Non-Ad Valorem Assessment

Dear Ms. Liska:

Please consider this letter as the requested Opinion of Counsel setting forth the undersigned's legal opinion that the Court ruling of **North Port Road and Drainage District v. West Villages Improvement District 82 So. 3d 69 (Fla. 2012)** applies to Lake Worth Drainage District's position that Lake Worth Drainage District cannot "lawfully pay the special assessments," being the PBC MSBU Hydrant Maintenance/Rental Boca Raton non-ad valorem assessment (Hydrant Assessment). [Copy of case enclosed]

Lake Worth Drainage District was created on June 15, 1915 under Chapter 6458 Laws of Florida. The District currently operates under Chapter 09-298 (Special Act) and amendments thereto.

The Special Act, Section 1, reads:

District created and boundaries thereof

Lake Worth Drainage District was created for the purpose of further reclaiming, draining, and irrigating the lands hereinafter described, and for the purpose of water control and water supply; protecting said lands from the effects of water by means of the construction and maintenance of canals, ditches, levees, dikes, pumping plants, and other drainage and irrigation works and improvements; improving said lands and making said lands within the district available, acceptable, and habitable for settlement and agriculture, and for the public convenience, welfare, utility, and benefit and other purposes stated in this act, a single purpose drainage and water control district is hereby created and established in Palm Beach County, to be known as the Lake Worth Drainage District, an independent special district.

Lake Worth Drainage District encompasses roughly 200 square miles in southeastern Palm Beach County. Lake Worth Drainage District is generally bordered on the west by the Arthur R. Marshall

Michele Liska
Financial Analyst III
Palm Beach County Fire-Rescue
Finance-Revenue & Contracts
February 2, 2015
Page No. 3

Similar to West Villages Improvement District, Lake Worth Drainage District is restricted in the purposes that a non-ad valorem assessment may be levied. According to Section 9, Maintenance Tax of the Special Act, the enabling act does not authorize Lake Worth Drainage District the ability to levy assessments for the purposes of paying PBC MSBU Hydrant Maintenance/Rental Boca Raton non-ad valorem assessment.

The Lake Worth Drainage District's enabling legislation does not provide for a mechanism to pay the special assessment for the Fire Hydrant Assessment of PBC MSBU Hydrant Maintenance/Rental Boca Raton; and therefore, cannot legally pay the Fire Hydrant Special Assessment.

Further, the parcels being assessed are actually canals, which derive no benefit from the existence of any fire hydrants. Please find enclosed arials of the LWDD canals being assessed.

The assessment for the hydrants was an unintended consequence of the Palm Beach County Property Appraiser's Office assigning Property Control Numbers to the District's rights-of-way for tracking and mapping purposes.

Once you have reviewed the contents of this letter, please contact me so we may discuss your response.

Sincerely,



MARK A. PERRY
General Counsel

MAP:fac

Enclosures

C: Marilyn Stutzman, Client Service Specialist, Tax Services Property Tax, Tax Collector's Office

(a) The membership of its governing body is identical to that of the governing body of a single county or a single municipality.

(b) All members of its governing body are appointed by the governing body of a single county or a single municipality.

(c) During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.

(d) The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

(3) "Independent special district" means a special district that is not a dependent special district. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

West Villages is an independent special district of the State of Florida, which was created by special legislative act. See ch.2004-456, § 2(3), Laws of Fla. NPRDD is a municipal dependent special district.

Facts

The facts of this case were described by the Second District as follows:

West Villages owns nine parcels of real property located within the [C]ity of North Port upon which NPRDD imposed the non-ad valorem assessments. 2

In mid-2008, NPRDD amended its enabling ordinance to provide that NPRDD would levy non-ad valorem assessments against real property owned by governmental entities. NPRDD then published a notice of public hearing to address the adoption of the non-ad valorem assessment roll for the 2008-2009 fiscal year. Thereafter, West Villages received notices of the proposed assessments for each of the nine parcels in question. West Villages timely filed written objections to the proposed assessments arguing, in relevant part, that there was no explicit or necessarily implied legislative authorization for NPRDD to impose the non-ad valorem assessments upon any property owned by West Villages, as such property constituted public property.

At the public hearing, West Villages objected not only verbally but also in writing to the proposed assessments, raising the same arguments which it previously made. Despite West Villages' objections, NPRDD passed a resolution which established the non-ad valorem assessment rates and which adopted the proposed non-ad valorem assessment roll.

Thereafter, West Villages filed appeals to address the imposition of the non-ad valorem assessments for each of the nine parcels. Again, West Villages asserted there was no legal basis for NPRDD to impose the non-ad valorem assessments upon the parcels in question. On October 17, 2008, the district director for NPRDD issued a letter to West Villages denying the appeals.

On November 14, 2008, West Villages filed its petition for writ of certiorari in the circuit court. In its order denying West Villages' petition, the circuit court cited *City of Boca Raton v. State*, 595 So.2d 25 (Fla.1992), and determined, in relevant part, that "[a] dependent special district . . . has the authority to levy non-ad valorem assessments on specially benefited properties pursuant to both their home rule authority and statutory authority."

West Villages, 36 So.3d at 838-39 (footnote omitted).

II. ANALYSIS

The Second District held that this Court's decision in *Blake v. City of Tampa*, 156 So. 97 (Fla.1934), prohibits NPRDD's levy because the Florida Legislature has not, expressly or by necessary implication, authorized such assessments against state land. See *West Villages*, 36 So.3d at 839-40. NPRDD argues that *Blake* is no longer valid in light of the creation of municipal home rule powers.³ Assuming, without deciding, that *Blake* is not applicable, we hold that NPRDD's home rule powers do not extend so far as to allow its special assessments on West Villages' property.


Under the 1885 Florida Constitution, "all municipal powers were dependent upon a specific delegation of authority by the [L]egislature in a general or special act." *City of Boca Raton*, 595 So.2d at 27. This approach overwhelmed the Legislature with requests to enact bills to grant the power needed to resolve each municipality's specific, local problems. *Id.* Therefore, a provision was added to the 1968 Florida Constitution to grant municipalities broad home rule powers. *Id.* Article VIII, section 2(b) provides that "[m]unicipalities shall have governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal services, and may exercise any power for municipal purposes except as otherwise provided by law."

unincorporated Sarasota County. See ch.2006-355, §§ 2, 17, Laws of Fla. NPRDD cannot do indirectly what it cannot do directly. See *Leon Cnty. Educ. Facilities Auth. v. Hartsfield*, 698 So.2d 526, 528-29 (Fla.1997) (holding that county educational facilities authority was equitable owner of property, therefore portion of property used for exempt purposes was exempt from ad valorem taxation) (citing *Bancroft Inv. Corp. v. City of Jacksonville*, 27 So.2d 162 (Fla.1946) (stating that the Court should look through form to fact and substance in tax issues)).

5. Two of West Villages' nine parcels are designated wetland preservation tracts. Two are designated water managements tracts. Two are designated as recreational tracts for members of the platted subdivision in which the tracts are located, and one tract is a designated preserve for gopher tortoises. The remaining two tracts are being used in the installation, construction, and operation of the "West Villages Parkway," a public roadway.

POLSTON, J.

CANADY, C.J., and PARENTE, LEWIS, QUINCE, LABARGA, and PERRY, JJ., concur.

RESEARCH THE LAW	Cases & Codes / Opinion Summaries / Sample Business Contracts / Research An Attorney or Law Firm
MANAGE YOUR PRACTICE	Law Technology / Law Practice Management / Law Firm Marketing Services / Corporate Counsel Center
MANAGE YOUR CAREER	Legal Career Job Search / Online CLE / Law Student Resources
NEWS AND COMMENTARY	Legal News Headlines / Law Commentary / Featured Documents / Newsletters / Blogs / RSS Feeds
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DR-409A
R. 12/96

**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S., and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 20124 Tax year Non-Ad Valorem Assessment Roll as follows:

Parcel or folio number		00-42-47-27-00-000-5010	
Name to whom assessed		Lake Worth Drainage District	
Address		13081 Military Trail Delray Beach, FL 33484-1105	
<input type="checkbox"/>	Change legal description to:		
<input type="checkbox"/>	Change rate/basis from:	to:	
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	\$23.00	to: \$0.00
State reason for correction: Per court ruling, North Port Road and Drainage District v. West Villages Improvement District 82 So. 3d 69 (Fla 2012), for MSBU Hydrant maintenance non-ad valorem assessments, Lake Worth Drainage District cannot "lawfully pay the special assessments"			

Attach additional documents when necessary

2/11/2025

Local government representative _____

Date

Palm Beach County Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental-Boca Raton
Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY


COUNTY ATTORNEY



PALM BEACH COUNTY
NON ADVALOREM APPLICATION
PARCELS LEVIED FOR : 002B
BOCA RATON FIRE HYDRANT

PCN: 00-42-47-27-00-000-5010 ACRES: 1.8018 EAA ACRES: COMPUTED: 0

LEGAL: 27-47-42, L-50 CNL R/W LYG E OF & ADJ TO CANARY PALM DR

NAME: LAKE WORTH DRAINAGE DIST
13081 MILITARY TRL
DELRAY BEACH FL 33484-1105

ASSESSED VALUE: 541
TAXABLE VALUE: 0
NEW CONSTRUCTION: 0
EXEMPTION CODE: 12
LAND USE CODE: 8000
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-27-02-000-0010 ACRES: 7.97 EAA ACRES: COMPUTED: 0

LEGAL: BOCA DEL MAR NO 2 CLUB HOUSE SITE

NAME: PENN FLORIDA CLUB PRPRTS II LLC
1515 N FEDERAL HWY STE 306
BOCA RATON FL 33432-1953

ASSESSED VALUE: 449,283
TAXABLE VALUE: 449,283
NEW CONSTRUCTION: 331,379
EXEMPTION CODE:
LAND USE CODE: 3800
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-27-05-001-0010 ACRES: .1998 EAA ACRES: COMPUTED: 0

LEGAL: TERRA TRANQUILA LOT 1 BLK 1

NAME: DOMINY BRIAN BRIAN DOMINY TR TITL HLDR
6888 CALLE DEL PAZ S
BOCA RATON FL 33433-6424

ASSESSED VALUE: 262,616
TAXABLE VALUE: 212,616
NEW CONSTRUCTION: 0
EXEMPTION CODE:
LAND USE CODE: 0100
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-27-05-001-0020 ACRES: .1829 EAA ACRES: COMPUTED: 0

LEGAL: TERRA TRANQUILA LOT 2 BLK 1

NAME: ABATE ELAINE
6902 CALLE DEL PAZ S
BOCA RATON FL 33433-6457

ASSESSED VALUE: 288,261
TAXABLE VALUE: 238,261
NEW CONSTRUCTION: 0
EXEMPTION CODE:
LAND USE CODE: 0100
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 00-42-47-27-00-000-5010 Legal Description: 27-47-42, L-50 CNL RW LYG E OF & ADJ TO CANARY PALM DR	<h2 style="margin:0;">DO NOT PAY</h2> <p style="margin:0;">THIS IS NOT A BILL</p>	The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.
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Taxing Authority	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates	
	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year If proposed budget change is made				A public hearing on the proposed taxes and budget will be held at the locations and dates below.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount		
COUNTY											
County Operating	0	4.5000	.00	0	4.1641	.00	0	4.5000	.00	9/10 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401 9/04 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406 9/12 5:15 PM (561) 686-8800 3301 Gun Club Rd B-1 Bldg WPB 33406 9/05 5:05 PM (561) 627-3386 1707 NE Indian River Dr Jensen Bch 9/11 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/11 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/03 6:00 PM (561)417-4599 21618 St Andrews Blv, Bca Rtn 33433	
County Debt	0	.0188	.00	0	.0396	.00	0	.0396	.00		
* Fire/Rescue	0	3.4581	.00	0	3.1986	.00	0	3.4581	.00		
* Library Operating	0	.5491	.00	0	.5077	.00	0	.5491	.00		
* Library Debt	0	.0108	.00	0	.0098	.00	0	.0098	.00		
PUBLIC SCHOOLS											
By State Law	0	3.2090	.00	0	3.0302	.00	0	3.0660	.00		
By Local Board	0	3.2480	.00	0	3.0671	.00	0	3.2480	.00		
MUNICIPALITY											
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin	0	.1026	.00	0	.0945	.00	0	.1026	.00		
So. Fla. Water Mgmt. Dist.	0	.0948	.00	0	.0874	.00	0	.0948	.00		
Everglades Construction	0	.0327	.00	0	.0301	.00	0	.0327	.00		
FL Inland Navigation District	0	.0288	.00	0	.0266	.00	0	.0288	.00		
Children's Services Council	0	.4908	.00	0	.4535	.00	0	.4908	.00		
Health Care District	0	.6761	.00	0	.6247	.00	0	.6561	.00		
Greater Boca Beach and Park	0	1.0800	.00	0	1.0083	.00	0	1.0800	.00		
Total Millage Rate & Tax Amount		17.4996	.00		16.3422	.00		17.3564	.00	** SEE BELOW FOR EXPLANATION	

**** EXPLANATION OF TAX NOTICE**

<p align="center">COLUMN 1</p> <p align="center">"YOUR PROPERTY TAXES LAST YEAR"</p> <p>This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.</p>	<p align="center">COLUMN 2</p> <p align="center">"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"</p> <p>This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.</p>	<p align="center">COLUMN 3</p> <p align="center">"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"</p> <p>This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.</p>
--	---	---

NON-AD VALOREM ASSESSMENT

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	ASSESSMENT	CONTACT NUMBER
PBC MSBU HYDRANT MAINT/RENTAL BOCA RATON	HYDRANT MAINTENANCE & RENTAL	1	23.00	23.00	(561) 616-7021
Total Non-Ad Valorem Assessment				23.00	

Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.

VALUE INFORMATION

Market Value

Last Year (2023)	This Year (2024)
541	541

Market (also called "Just") value is the most probable sale price for your property in a competitive, open market on Jan 1, 2024. It is based on a willing buyer and a willing seller.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before 5:00 PM September 16, 2024 at 301 N Olive Ave, West Palm Beach, FL 33401.

LAKE WORTH DRAINAGE DIST
13081 MILITARY TRL
DELRAY BEACH FL 33484-1105

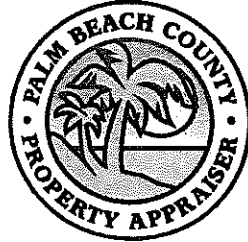
00-42-47-27-00-000-5010 00164

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	541	541	541	541	0	0
County Debt	541	541	541	541	0	0
County Dependent Dists	541	541	541	541	0	0
Public Schools	541	541	541	541	0	0
Independent Special Dists	541	541	541	541	0	0

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

Exemptions Applied	Applies To	Exempt Value
Governmental	All Taxing Authorities	541

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov





LAKE WORTH DRAINAGE DISTRICT

13081 MILITARY TRAIL
DELRAY BEACH, FLORIDA 33484 -1105

Board of Supervisors
James M. Alderman
Joyce D. Haley
Jeffrey P. Phipps, Sr.
Harry Raucher
John I. Whitworth III
Executive Director
Robert M. Brown
Attorney
Mark A. Perry, P.A.

February 2, 2015

Michele Liska
Financial Analyst III
Palm Beach County Fire-Rescue
Finance-Revenue & Contracts
405 Pike Road
West Palm Beach, FL 33411

Re: Opinion of Counsel of Lake Worth Drainage District regarding the Legal Ability of Lake Worth Drainage District to Pay Special Assessment o PBC MSBU Hydrant Maintenance/Rental Boca Raton Non-Ad Valorem Assessment

Dear Ms. Liska:

Please consider this letter as the requested Opinion of Counsel setting forth the undersigned's legal opinion that the Court ruling of **North Port Road and Drainage District v. West Villages Improvement District 82 So. 3d 69 (Fla. 2012)** applies to Lake Worth Drainage District's position that Lake Worth Drainage District cannot "lawfully pay the special assessments," being the PBC MSBU Hydrant Maintenance/Rental Boca Raton non-ad valorem assessment (Hydrant Assessment). [Copy of case enclosed]

Lake Worth Drainage District was created on June 15, 1915 under Chapter 6458 Laws of Florida. The District currently operates under Chapter 09-298 (Special Act) and amendments thereto.

The Special Act, Section 1, reads:

District created and boundaries thereof

Lake Worth Drainage District was created for the purpose of further reclaiming, draining, and irrigating the lands hereinafter described, and for the purpose of water control and water supply; protecting said lands from the effects of water by means of the construction and maintenance of canals, ditches, levees, dikes, pumping plants, and other drainage and irrigation works and improvements; improving said lands and making said lands within the district available, acceptable, and habitable for settlement and agriculture, and for the public convenience, welfare, utility, and benefit and other purposes stated in this act, a single purpose drainage and water control district is hereby created and established in Palm Beach County, to be known as the Lake Worth Drainage District, an independent special district.

Lake Worth Drainage District encompasses roughly 200 square miles in southeastern Palm Beach County. Lake Worth Drainage District is generally bordered on the west by the Arthur R. Marshall

Michele Liska
Financial Analyst III
Palm Beach County Fire-Rescue
Finance-Revenue & Contracts
February 2, 2015
Page No. 3

Similar to West Villages Improvement District, Lake Worth Drainage District is restricted in the purposes that a non-ad valorem assessment may be levied. According to Section 9, Maintenance Tax of the Special Act, the enabling act does not authorize Lake Worth Drainage District the ability to levy assessments for the purposes of paying PBC MSBU Hydrant Maintenance/Rental Boca Raton non-ad valorem assessment.

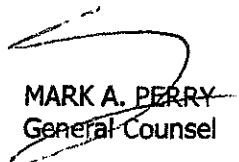
The Lake Worth Drainage District's enabling legislation does not provide for a mechanism to pay the special assessment for the Fire Hydrant Assessment of PBC MSBU Hydrant Maintenance/Rental Boca Raton; and therefore, cannot legally pay the Fire Hydrant Special Assessment.

Further, the parcels being assessed are actually canals, which derive no benefit from the existence of any fire hydrants. Please find enclosed aerials of the LWDD canals being assessed.

The assessment for the hydrants was an unintended consequence of the Palm Beach County Property Appraiser's Office assigning Property Control Numbers to the District's rights-of-way for tracking and mapping purposes.

Once you have reviewed the contents of this letter, please contact me so we may discuss your response.

Sincerely,



MARK A. PERRY
General Counsel

MAP:fac

Enclosures

C: Marilyn Stutzman, Client Service Specialist, Tax Services Property Tax, Tax Collector's Office

(a) The membership of its governing body is identical to that of the governing body of a single county or a single municipality.

(b) All members of its governing body are appointed by the governing body of a single county or a single municipality.

(c) During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.

(d) The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

(3) "Independent special district" means a special district that is not a dependent special district. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

West Villages is an independent special district of the State of Florida, which was created by special legislative act. See ch.2004-456, § 2(3), Laws of Fla. NPRDD is a municipal dependent special district.

Facts

The facts of this case were described by the Second District as follows:

West Villages owns nine parcels of real property located within the [C]ity of North Port upon which NPRDD imposed the non-ad valorem assessments. 2

In mid-2008, NPRDD amended its enabling ordinance to provide that NPRDD would levy non-ad valorem assessments against real property owned by governmental entities. NPRDD then published a notice of public hearing to address the adoption of the non-ad valorem assessment roll for the 2008-2009 fiscal year. Thereafter, West Villages received notices of the proposed assessments for each of the nine parcels in question. West Villages timely filed written objections to the proposed assessments arguing, in relevant part, that there was no explicit or necessarily implied legislative authorization for NPRDD to impose the non-ad valorem assessments upon any property owned by West Villages, as such property constituted public property.

At the public hearing, West Villages objected not only verbally but also in writing to the proposed assessments, raising the same arguments which it previously made. Despite West Villages' objections, NPRDD passed a resolution which established the non-ad valorem assessment rates and which adopted the proposed non-ad valorem assessment roll.

Thereafter, West Villages filed appeals to address the imposition of the non-ad valorem assessments for each of the nine parcels. Again, West Villages asserted there was no legal basis for NPRDD to impose the non-ad valorem assessments upon the parcels in question. On October 17, 2008, the district director for NPRDD issued a letter to West Villages denying the appeals.

On November 14, 2008, West Villages filed its petition for writ of certiorari in the circuit court. In its order denying West Villages' petition, the circuit court cited *City of Boca Raton v. State*, 595 So.2d 25 (Fla.1992), and determined, in relevant part, that "[a] dependent special district . . . has the authority to levy non-ad valorem assessments on specially benefited properties pursuant to both their home rule authority and statutory authority."

West Villages, 36 So.3d at 838-39 (footnote omitted).

II. ANALYSIS

The Second District held that this Court's decision in *Blake v. City of Tampa*, 156 So. 97 (Fla.1934), prohibits NPRDD's levy because the Florida Legislature has not, expressly or by necessary implication, authorized such assessments against state land. See *West Villages*, 36 So.3d at 839-40. NPRDD argues that *Blake* is no longer valid in light of the creation of municipal home rule powers. Assuming, without deciding, that *Blake* is not applicable, we hold that NPRDD's home rule powers do not extend so far as to allow its special assessments on West Villages' property.

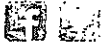
Under the 1885 Florida Constitution, "all municipal powers were dependent upon a specific delegation of authority by the [L]egislature in a general or special act." *City of Boca Raton*, 595 So.2d at 27. This approach overwhelmed the Legislature with requests to enact bills to grant the power needed to resolve each municipality's specific, local problems. *Id.* Therefore, a provision was added to the 1968 Florida Constitution to grant municipalities broad home rule powers. *Id.* Article VIII, section 2(b) provides that "[m]unicipalities shall have governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal services, and may exercise any power for municipal purposes except as otherwise provided by law."

unincorporated Sarasota County. See ch.2006-355, §5 2, 17, Laws of Fla. NPRDD cannot do indirectly what it cannot do directly. See *Leon Cnty. Educ. Facilities Auth. v. Hartsfield*, 698 So.2d 526, 528-29 (Fla.1997) (holding that county educational facilities authority was equitable owner of property, therefore portion of property used for exempt purposes was exempt from ad valorem taxation) (citing *Bancroft Inv. Corp. v. City of Jacksonville*, 27 So.2d 162 (Fla.1946) (stating that the Court should look through form to fact and substance in tax issues)).

5. Two of West Villages' nine parcels are designated wetland preservation tracts. Two are designated water managements tracts. Two are designated as recreational tracts for members of the platted subdivision in which the tracts are located, and one tract is a designated preserve for gopher tortoises. The remaining two tracts are being used in the installation, construction, and operation of the "West Villages Parkway," a public roadway.

POLSTON, J.

CANADY, C.J., and PARIKENTE, LEWIS, QUINCE, LABARGA, and PERRY, JJ., concur.

RESEARCH THE LAW	Cases & Codes / Opinion Summaries / Sample Business Contracts / Research An Attorney or Law Firm
MANAGE YOUR PRACTICE	Law Technology / Law Practice Management / Law Firm Marketing Services / Corporate Counsel Center
MANAGE YOUR CAREER	Legal Career Job Search / Online CLE / Law Student Resources
NEWS AND COMMENTARY	Legal News Headlines / Law Commentary / Featured Documents / Newsletters / Blogs / RSS Feeds
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ABOUT US	Company History / Media Relations / Contact Us / Privacy / Advertising / Jobs
FIND US ON	

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DR-409A
R. 12/96

CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 2024 Tax year Non-Ad Valorem Assessment Roll as follows:

Parcel or folio number		00-42-47-26-00-000-7010	
Name to whom assessed		Lake Worth Drainage District	
Address		13081 Military Trail Delray Beach, FL 33484-1105	
<input type="checkbox"/>	Change legal description to:		
<input type="checkbox"/>	Change rate/basis from:	to:	
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	\$23.00	to: \$0.00
State reason for correction: Per court ruling, North Port Road and Drainage District v. West Villages Improvement District 82 So. 3d 69 (Fla 2012), for MSBU Hydrant maintenance non-ad valorem assessments, Lake Worth Drainage District cannot "lawfully pay the special assessments"			

Attach additional documents when necessary

2/11/2025

Local government representative

Date

Palm Beach County Municipal Service Benefit Unit for Fire Hydrant Maintenance and Rental - Boca Raton

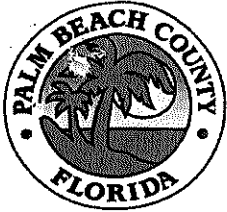
Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

COUNTY ATTORNEY



PALM BEACH COUNTY
NON ADVALOREM APPLICATION
PARCELS LEVIED FOR : 002B
BOCA RATON FIRE HYDRANT

PCN: 00-42-47-26-00-000-7010 ACRES: .4714 EAA ACRES: COMPUTED: 0

LEGAL: 26-47-42, L-50 CNL R/W

NAME: LAKE WORTH DRAINAGE DIST
13081 MILITARY TRL
DELRAY BEACH FL 33484-1105

ASSESSED VALUE: 141
TAXABLE VALUE: 0
NEW CONSTRUCTION: 0
EXEMPTION CODE: 12
LAND USE CODE: 8000
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-26-02-001-0010 ACRES: .2803 EAA ACRES: COMPUTED: 0

LEGAL: BOCA DEL MAR NO 1 LT 1 BLK 1

NAME: BROWN KENNETH I & BROWN JAN H
22161 SOLIEL CIR W
BOCA RATON FL 33433-5348

ASSESSED VALUE: 378,839
TAXABLE VALUE: 328,839
NEW CONSTRUCTION: 0
EXEMPTION CODE:
LAND USE CODE: 0100
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-26-02-001-0020 ACRES: .2361 EAA ACRES: COMPUTED: 0

LEGAL: BOCA DEL MAR NO 1 LT 2 BLK 1

NAME: TCHOU PATRICK & TCHOU LUISA F
22147 SOLIEL CIR W
BOCA RATON FL 33433-5348

ASSESSED VALUE: 337,018
TAXABLE VALUE: 287,018
NEW CONSTRUCTION: 0
EXEMPTION CODE:
LAND USE CODE: 0100
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

PCN: 00-42-47-26-02-001-0030 ACRES: .2146 EAA ACRES: COMPUTED: 0

LEGAL: BOCA DEL MAR NO 1 LT 3 BLK 1

NAME: FOXMAN ALAN & FOXMAN LISA
22127 W SOLIEL CIR
BOCA RATON FL 33433-5348

ASSESSED VALUE: 299,930
TAXABLE VALUE: 249,930
NEW CONSTRUCTION: 0
EXEMPTION CODE:
LAND USE CODE: 0100
CALCULATED CODE: 002B
ASSOCIATION CODE:

AMOUNT: 23.00

LEVIED-MASS

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 00-42-47-26-00-000-7010			DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.																																																				
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*Dependent Special Districts		<table border="1"> <thead> <tr> <th>Taxable Value</th> <th>Millage Rate</th> <th>Tax Amount</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>4.5000</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.0188</td> <td>.00</td> </tr> <tr> <td>0</td> <td>3.4581</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.5491</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.0108</td> <td>.00</td> </tr> </tbody> </table>	Taxable Value	Millage Rate	Tax Amount	0	4.5000	.00	0	.0188		.00	0	3.4581	.00	0	.5491	.00	0	.0108	.00	<table border="1"> <thead> <tr> <th>Taxable Value</th> <th>Millage Rate</th> <th>Tax Amount</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>4.1641</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.0396</td> <td>.00</td> </tr> <tr> <td>0</td> <td>3.1986</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.5077</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.0098</td> <td>.00</td> </tr> </tbody> </table>	Taxable Value	Millage Rate	Tax Amount	0	4.1641	.00	0	.0396	.00	0	3.1986	.00	0	.5077	.00	0	.0098	.00	<table border="1"> <thead> <tr> <th>Taxable Value</th> <th>Millage Rate</th> <th>Tax Amount</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>4.5000</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.0396</td> <td>.00</td> </tr> <tr> <td>0</td> <td>3.4581</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.5491</td> <td>.00</td> </tr> <tr> <td>0</td> <td>.0098</td> <td>.00</td> </tr> </tbody> </table>	Taxable Value	Millage Rate	Tax Amount	0	4.5000	.00	0	.0396	.00	0	3.4581	.00	0	.5491	.00	0	.0098
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COUNTY											<p>9/10 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401</p> <p>9/04 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406</p> <p>9/12 5:15 PM (561) 686-8800 3301 Gun Club Rd B-1 Bldg WPB 33406</p> <p>9/05 5:05 PM (561) 627-3386 1707 NE Indian River Dr Jensen Bch</p> <p>9/11 5:01 PM (561) 740-7000 2300 High Ridge Rd BynlnBch FL33426</p> <p>9/11 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401</p> <p>9/03 6:00 PM (561) 417-4599 21618 St Andrews Blv, Bca Rtn 33433</p>																																															
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Children's Services Council																																																										
Health Care District																																																										
Greater Boca Beach and Park																																																										
Total Millage Rate & Tax Amount											** SEE BELOW FOR EXPLANATION																																															
** EXPLANATION OF TAX NOTICE																																																										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"				COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"				COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"																																																		
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.				This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.				This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.																																																		
NON-AD VALOREM ASSESSMENT																																																										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT	CONTACT NUMBER																																																			
PBC MSBU HYDRANT MAINT/RENTAL BOCA RATON		HYDRANT MAINTENANCE & RENTAL		1	23.00	23.00	(561) 616-7021																																																			
Total Non-Ad Valorem Assessment						23.00																																																				
Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.																																																										
NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)																																																										
Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.																																																										

VALUE INFORMATION

Market Value	
Last Year (2023)	This Year (2024)
141	141

Market (also called "Just") value is the most probable sale price for your property in a competitive, open market on Jan 1, 2024. It is based on a willing buyer and a willing seller.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before 5:00 PM September 16, 2024 at 301 N Olive Ave, West Palm Beach, FL 33401.

LAKE WORTH DRAINAGE DIST
13081 MILITARY TRL
DELRAY BEACH FL 33484-1105

00-42-47 -26-00-000-7010 00164

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	141	141	141	141	0	0
County Debt	141	141	141	141	0	0
County Dependent Dists	141	141	141	141	0	0
Public Schools	141	141	141	141	0	0
Independent Special Dists	141	141	141	141	0	0

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value

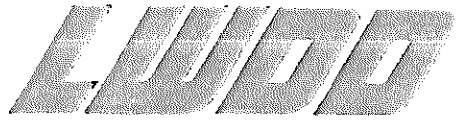
Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

Exemptions Applied	Applies To	Exempt Value
Governmental	All Taxing Authorities	141

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).



Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpa.gov



LAKE WORTH DRAINAGE DISTRICT

13081 MILITARY TRAIL
DELRAY BEACH, FLORIDA 33484 -1105

Board of Supervisors
James M. Alderman
Joyce D. Haley
Jeffrey P. Phipps, Sr.
Harry Raucher
John I. Whitworth III
Executive Director
Robert M. Brown
Attorney
Mark A. Perry, P.A.

February 2, 2015

Michele Liska
Financial Analyst III
Palm Beach County Fire-Rescue
Finance-Revenue & Contracts
405 Pike Road
West Palm Beach, FL 33411

Re: Opinion of Counsel of Lake Worth Drainage District regarding the Legal Ability of Lake Worth Drainage District to Pay Special Assessment o PBC MSBU Hydrant Maintenance/Rental Boca Raton Non-Ad Valorem Assessment

Dear Ms. Liska:

Please consider this letter as the requested Opinion of Counsel setting forth the undersigned's legal opinion that the Court ruling of **North Port Road and Drainage District v. West Villages Improvement District 82 So. 3d 69 (Fla. 2012)** applies to Lake Worth Drainage District's position that Lake Worth Drainage District cannot "lawfully pay the special assessments," being the PBC MSBU Hydrant Maintenance/Rental Boca Raton non-ad valorem assessment (Hydrant Assessment). [Copy of case enclosed]

Lake Worth Drainage District was created on June 15, 1915 under Chapter 6458 Laws of Florida. The District currently operates under Chapter 09-298 (Special Act) and amendments thereto.

The Special Act, Section 1, reads:

District created and boundaries thereof

Lake Worth Drainage District was created for the purpose of further reclaiming, draining, and irrigating the lands hereinafter described, and for the purpose of water control and water supply; protecting said lands from the effects of water by means of the construction and maintenance of canals, ditches, levees, dikes, pumping plants, and other drainage and irrigation works and improvements; improving said lands and making said lands within the district available, acceptable, and habitable for settlement and agriculture, and for the public convenience, welfare, utility, and benefit and other purposes stated in this act, a single purpose drainage and water control district is hereby created and established in Palm Beach County, to be known as the Lake Worth Drainage District, an independent special district.

Lake Worth Drainage District encompasses roughly 200 square miles in southeastern Palm Beach County. Lake Worth Drainage District is generally bordered on the west by the Arthur R. Marshall

Phone: (561) 498-5363 • Fax (561) 495-9694 • www.LWDD.net

Michele Liska
Financial Analyst III
Palm Beach County Fire-Rescue
Finance-Revenue & Contracts
February 2, 2015
Page No. 3

Similar to West Villages Improvement District, Lake Worth Drainage District is restricted in the purposes that a non-ad valorem assessment may be levied. According to Section 9, Maintenance Tax of the Special Act, the enabling act does not authorize Lake Worth Drainage District the ability to levy assessments for the purposes of paying PBC MSBU Hydrant Maintenance/Rental Boca Raton non-ad valorem assessment.


The Lake Worth Drainage District's enabling legislation does not provide for a mechanism to pay the special assessment for the Fire Hydrant Assessment of PBC MSBU Hydrant Maintenance/Rental Boca Raton; and therefore, cannot legally pay the Fire Hydrant Special Assessment.

Further, the parcels being assessed are actually canals, which derive no benefit from the existence of any fire hydrants. Please find enclosed aerials of the LWDD canals being assessed.

The assessment for the hydrants was an unintended consequence of the Palm Beach County Property Appraiser's Office assigning Property Control Numbers to the District's rights-of-way for tracking and mapping purposes.

Once you have reviewed the contents of this letter, please contact me so we may discuss your response.

Sincerely,



MARK A. PERRY
General Counsel

MAP:fac

Enclosures

C: Marilyn Stutzman, Client Service Specialist, Tax Services Property Tax, Tax Collector's Office

(a) The membership of its governing body is identical to that of the governing body of a single county or a single municipality.

(b) All members of its governing body are appointed by the governing body of a single county or a single municipality.

(c) During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.

(d) The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

(3) "Independent special district" means a special district that is not a dependent special district. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

West Villages is an independent special district of the State of Florida, which was created by special legislative act. See ch.2004-456, § 2(3), Laws of Fla. NPRDD is a municipal dependent special district.

Facts

The facts of this case were described by the Second District as follows:

West Villages owns nine parcels of real property located within the [C]ity of North Port upon which NPRDD imposed the non-ad valorem assessments. 2

In mid-2008, NPRDD amended its enabling ordinance to provide that NPRDD would levy non-ad valorem assessments against real property owned by governmental entities. NPRDD then published a notice of public hearing to address the adoption of the non-ad valorem assessment roll for the 2008-2009 fiscal year. Thereafter, West Villages received notices of the proposed assessments for each of the nine parcels in question. West Villages timely filed written objections to the proposed assessments arguing, in relevant part, that there was no explicit or necessarily implied legislative authorization for NPRDD to impose the non-ad valorem assessments upon any property owned by West Villages, as such property constituted public property.

At the public hearing, West Villages objected not only verbally but also in writing to the proposed assessments, raising the same arguments which it previously made. Despite West Villages' objections, NPRDD passed a resolution which established the non-ad valorem assessment rates and which adopted the proposed non-ad valorem assessment roll.

Thereafter, West Villages filed appeals to address the imposition of the non-ad valorem assessments for each of the nine parcels. Again, West Villages asserted there was no legal basis for NPRDD to impose the non-ad valorem assessments upon the parcels in question. On October 17, 2008, the district director for NPRDD issued a letter to West Villages denying the appeals.

On November 14, 2008, West Villages filed its petition for writ of certiorari in the circuit court. In its order denying West Villages' petition, the circuit court cited *City of Boca Raton v. State*, 595 So.2d 25 (Fla.1992), and determined, in relevant part, that "[a] dependent special district . . . has the authority to levy non-ad valorem assessments on specially benefited properties pursuant to both their home rule authority and statutory authority."

West Villages, 36 So.3d at 838-39 (footnote omitted).

II. ANALYSIS

The Second District held that this Court's decision in *Blake v. City of Tampa*, 156 So. 97 (Fla.1934), prohibits NPRDD's levy because the Florida Legislature has not, expressly or by necessary implication, authorized such assessments against state land. See *West Villages*, 36 So.3d at 839-40. NPRDD argues that *Blake* is no longer valid in light of the creation of municipal home rule powers. Assuming, without deciding, that *Blake* is not applicable, we hold that NPRDD's home rule powers do not extend so far as to allow its special assessments on West Villages' property.


Under the 1885 Florida Constitution, "all municipal powers were dependent upon a specific delegation of authority by the [L]egislature in a general or special act." *City of Boca Raton*, 595 So.2d at 27. This approach overwhelmed the Legislature with requests to enact bills to grant the power needed to resolve each municipality's specific, local problems. *Id.* Therefore, a provision was added to the 1968 Florida Constitution to grant municipalities broad home rule powers. *Id.* Article VIII, section 2(b) provides that "[m]unicipalities shall have governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal services, and may exercise any power for municipal purposes except as otherwise provided by law."

unincorporated Sarasota County. See ch.2006-355, §5 2, 17, Laws of Fla. NPRDD cannot do indirectly what it cannot do directly. See *Leon Cty. Educ. Facilities Auth. v. Hartsfield*, 698 So.2d 526, 528-29 (Fla.1997) (holding that county educational facilities authority was equitable owner of property, therefore portion of property used for exempt purposes was exempt from ad valorem taxation) (citing *Bancroft Inv. Corp. v. City of Jacksonville*, 27 So.2d 162 (Fla.1946) (stating that the Court should look through form to fact and substance in tax issues)).

5. Two of West Villages' nine parcels are designated wetland preservation tracts. Two are designated water managements tracts. Two are designated as recreational tracts for members of the platted subdivision in which the tracts are located, and one tract is a designated preserve for gopher tortoises. The remaining two tracts are being used in the installation, construction, and operation of the "West Villages Parkway," a public roadway.

POLSTON, J.

CANADY, C.J., and FARIENTE, LEWIS, QUINCE, LABARGA, and PERRY, JJ., concur.

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