

**PALM BEACH COUNTY  
REVENUE MANUAL  
2026 EDITION  
MARCH 2026**

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## About this Revenue Manual

The Palm Beach County Revenue Manual includes a description, a legal basis, and a historical collection of data for selected revenue sources.

The information contained in this manual is the legal authority, rates and formulas, and restrictions in effect at the time this manual was published. The FY 2025 actual revenues are based on information available as of March 2026. Any subsequent changes shall be reflected in the next year's edition.

The County's Revenue Manual appears to be a valuable resource, based on the number of requests for additional copies and the favorable comments of recipients. If you have any comments or suggestions, please contact Katherine Kaps, Budget Analyst, by email: [kkaps@pbc.gov](mailto:kkaps@pbc.gov) or by phone: 561-355-4145.

## How to Use the Revenue Manual

This manual is divided into two sections, the **Index of Revenues** and **Revenue Sources**.

The **Index of Revenues** contains two lists of revenues, one by revenue source code in numerical order and the other by name in alphabetical order. This section is useful in locating a specific revenue source.

The **Revenue Sources** section is comprised of explanations, descriptions, and a collection of ten year historical revenues for each revenue source code.

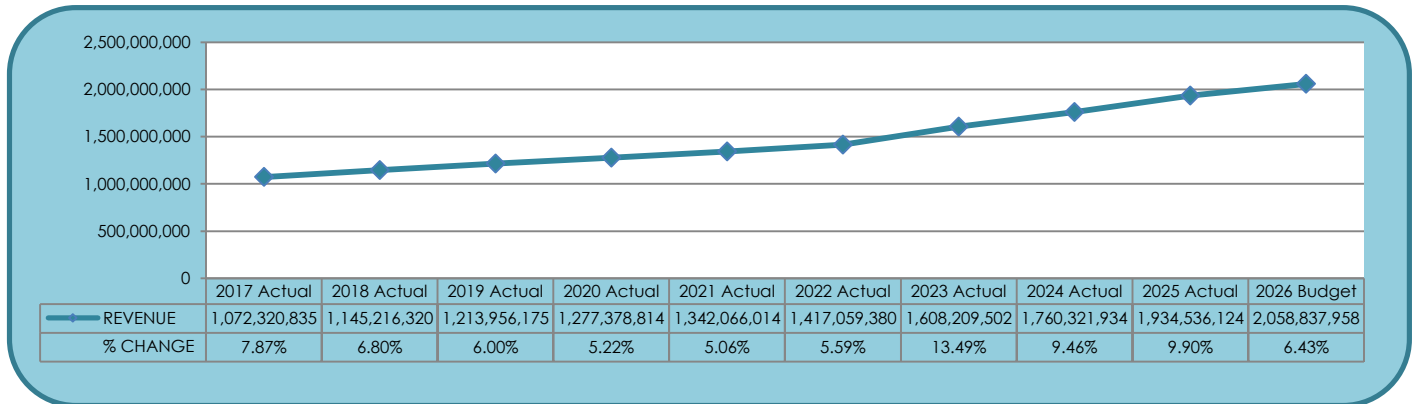
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**Revenue Source 1110**  
**Ad Valorem Taxes - Current**  
 Applies Countywide



Current Fiscal Year reflects the budgeted amount net of a 5% statutory reserve.

**Description:** Ad Valorem Tax is a tax levied on the assessed value of non-exempt real property and tangible personal property used in a business located within Palm Beach County, also known as “Property Tax.” The assessed value is fair market value, less certain excluded property, differentials, and exemptions. Taxes not collected are converted to cash via tax certificates sold by the County Tax Collector, essentially eliminating non-collectible ad valorem taxes. Non-exempt property located within County dependent taxing districts is also subject to a separate millage levied by each district. In addition to the general countywide tax levy, the County levies taxes for Libraries, Fire Rescue, and General Obligation Bond voted Debt Service. The State has established a cap of 10 mills (\$10 per \$1,000 assessed value) per taxing authority. Countywide tax levies (inclusive of Libraries) and municipal service taxing units are each subject to a cap of 10 mills. General Obligation Bond voted Debt Service is excluded from this cap.

On October 7, 1980 voters approved Florida Amendment 4 which saw an increase to the homestead exemption to \$15,000 in 1980, \$20,000 in 1981, and \$25,000 in 1982 and thereafter. On November 3, 1992 voters approved Florida Amendment 10 - “Save Our Homes”. Effective January 1, 1995 this amendment affects the determination of the assessed value of only those properties with a homestead exemption, capping the annual reassessment of the assessed value for the prior year to the lesser of three percent or the National Consumer Price Index.

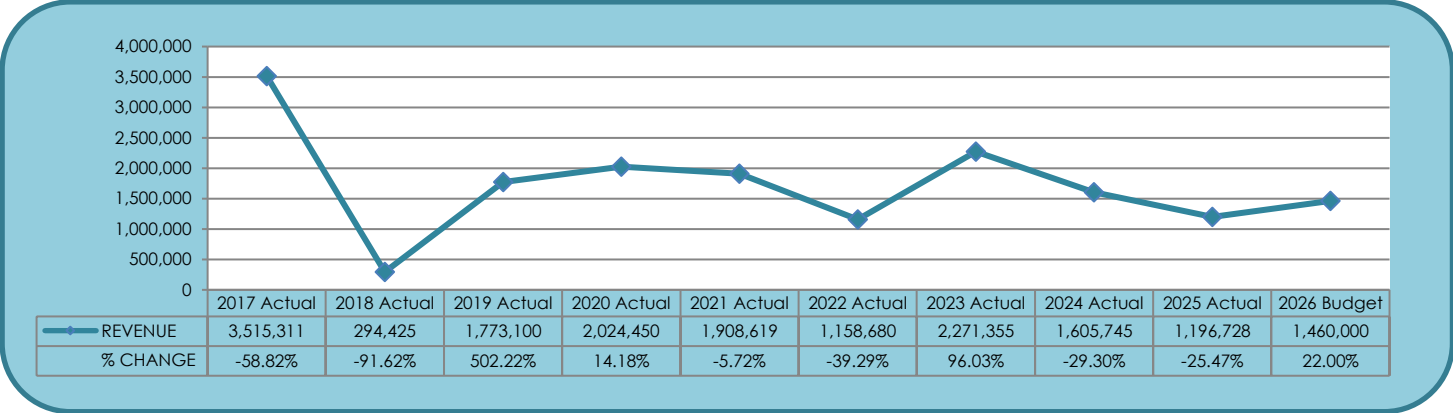
On January 29, 2008 voters approved Florida Amendment 1. Retroactively effective January 1, 2008, this second homestead exemption makes exempt the assessed value between \$50,000 and \$75,000 for all levies other than school district levies, makes the three percent “Save Our Homes” limitation portable up to \$500,000, grants a \$25,000 tangible personal property exemption, and places a 10 percent assessment cap on non-homestead property. On November 5, 2024 voters approved Florida Amendment 5. Effective January 1, 2025, this requires an annual adjustment for inflation for the second homestead exemption for all levies other than school district levies.

**Legal Authority:** Article VII, Section 9(a), Florida Constitution, compels the Legislature to authorize counties to levy ad valorem taxes; therefore, Section 125.01(1)(r), Florida Statutes, empowers the Board of County Commissioners to levy and collect ad valorem taxes. The general provision for property taxes is Chapter 192, Florida Statutes. The “Save Our Homes” amendment is Section 193.155(1), Florida Statutes. The exemption of homesteads is defined in Section 196.031, Florida Statutes.

**Current Rate or Formula:** The County Property Appraiser, who annually tabulates the total estimated value of taxable property, which the millage is based on, evaluates fair market value throughout the year. Based on these values, the County annually levies the necessary millage rates to fund the budget. The determination of millage is covered in Chapter 200, Florida Statutes. However, in addition to the 10 mill cap, the FY 2007 Legislation resulted in Section 200.185, Florida Statutes, which outlines the maximum millage rates. This was replaced by 200.065(5)(a), Florida Statutes in 2009.

**Restrictions:** Countywide ad valorem taxes are considered general revenue for counties. General Obligation Bond Debt Service, Fire Rescue, and Library taxes may only be used for those specific purposes.

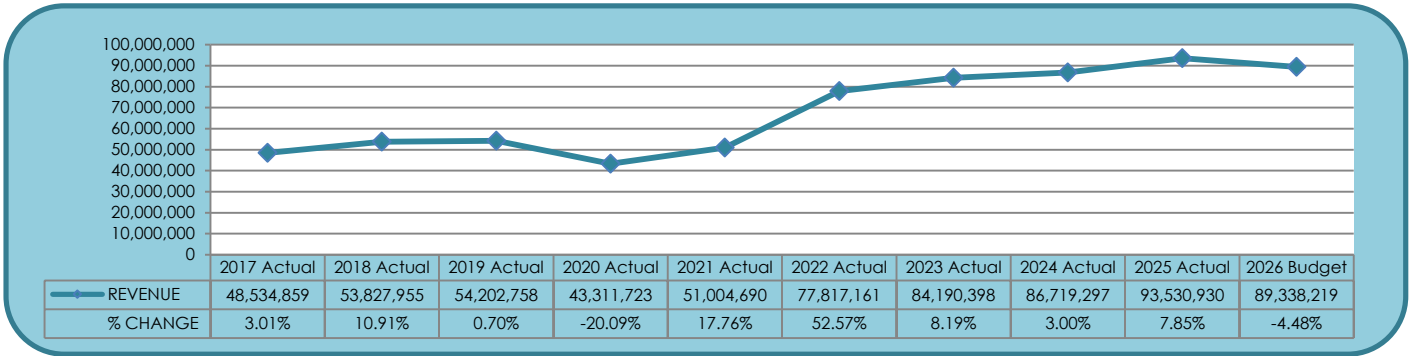
**Revenue Source 1120**  
**Ad Valorem Taxes - Delinquent**  
 Applies Countywide



**Description:** Ad valorem taxes become delinquent on April 1st following the year in which they are assessed. On or before June 1st, tax certificates are offered at auction on all delinquent property, but some properties will not produce a tax certificate sale. Proceeds from tax certificates sold are recorded as current taxes. Taxes on the unsold tax certificate properties are considered delinquent and any subsequent collections are recorded as delinquent taxes.

**Legal Authority:** Chapter 197, Florida Statutes, provides for tax collections, sales and liens.

**Revenue Source 1212**  
**Tourist Development Tax**  
 Applies Countywide



**Description:** The Tourist Development Tax is levied on the total rental charge on any living quarters or accommodations (unless exempt according to the provisions of Chapter 212, Florida Statutes) located within Palm Beach County leased or rented for a term of six months or less. Chapter 2009 - 133, Laws of Florida, instructs that effective July 1, 2009, Tourist Development Taxes applies to short term stays at time-shares.

**Legal Authority:** Section 125.0104 Florida Statutes; Local Option Tourist Development Act, authorizes counties to levy and impose a tourist development tax pursuant to an ordinance approved by referendum. The county must establish by ordinance an advisory council to review expenditures of the tourist development tax and perform other duties as prescribed by county ordinance or resolution. This statute also specifies the authorized uses of the tourist development tax. Effective October 1, 2022 Chapter 2022-214 Laws of Florida, amends Section 125.0104, Florida Statutes, requiring a countywide referendum authorizing the levy of the one to two percent tax must be held only at a general election, as defined in Section 97.021, Florida Statutes. The additional 1 percent tax, can be adopted locally pursuant to an extraordinary vote of the county's governing body or by referendum approval, may not be subject to the general election limitations. Effective July 1, 2023, per Chapter 2023-157, Laws of Florida, the legislation requires that the reenactment or increase of a currently levied tourist development tax must appear on the ballot in a general election within the 48 months preceding the effective date of the reenacted or increased tax, and the referendum may only appear on the ballot once during that 48-month period. Effective July 1, 2025, Chapter 2025-208, amends Section 125.0104, Florida Statutes allowing all coastal counties to use tax revenue to fund the provision of beach lifeguards certified by an approved entity and allows coastal, fiscally constrained counties to use tax revenues to fund certain capital improvements.

Palm Beach County Ordinance 82-15 initially imposed a 1% tourist development tax, which increased in 1984 to 2% in Palm Beach County and established the Palm Beach County Tourist Development Council and the Palm Beach County Tourist Development Plan. The Plan specifies uses and allocation of the tourist development tax. Palm Beach County Ordinance 88-43 increased the tax in 1989 to 3% and a 4th cent was added in 1994 by Palm Beach County Ordinance 93-30. In 1995, Ordinance 95-30, the Tourist Development Ordinance of Palm Beach County, was created and repealed all prior ordinances pertaining to the tourist development tax. In 2006 it was amended by Palm Beach County Ordinance 2006-038 to add a 5th cent and increased the annual allocation for special projects from \$100,000 to \$150,000. In 2014, Palm Beach County Ordinance 2014-044 subsequently amended by 2015-023, amended the Tourist Development Ordinance of Palm Beach County 95-30 to levy a 6% tax and increased the annual allocation for special projects from \$150,000 to \$525,000 effective February 1, 2015. Chapter 2020-10, Law of Florida, amends Section 125.0104, Florida Statute, to increase a population limit from 750,000 to 950,000 for counties that may use certain development tax revenue for certain uses.

**Current Rate or Formula:** 6% of each dollar of the total rental charged.

**Restrictions:** The first cent is earmarked for plan, design and construct, extend, enlarging remodel, repair and or improve a convention center and professional sports franchise facilities, debt service relating to bonds to finance convention center and a professional sports facility. The 4th cent was adopted by the Board of County Commissioners in 1994 for debt service on bonds issued to finance the construction of a professional sports franchise facilities and the convention center.

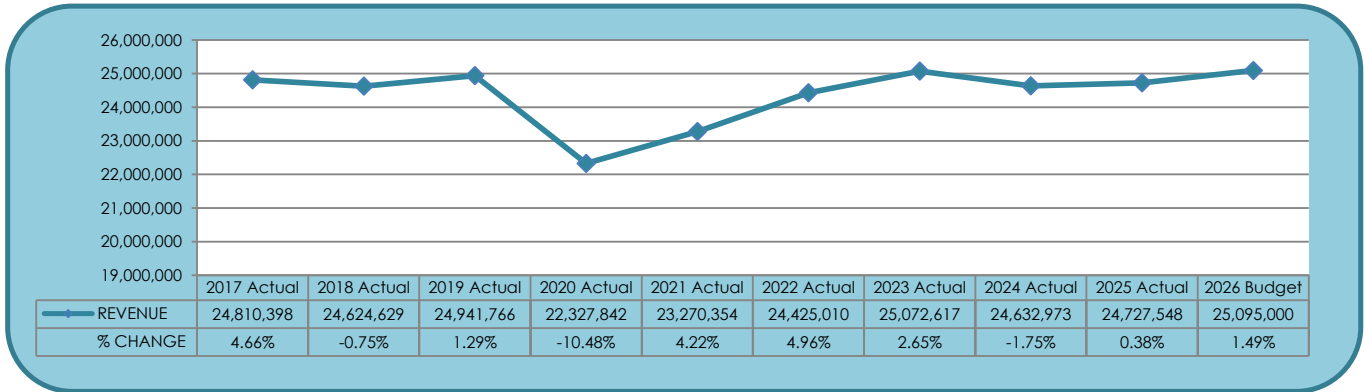
The first \$532,992 of the 2nd, 3rd & 5th and 6th cents is reserved for special major projects. The remaining balance of 2nd, 3rd, 5th & 6th cents of this tax are distributed as follows: Culture and Fine Arts 20.72%, Beach Re-Nourishment 18.49%, Film and Television 4.31%, and Sports Events/Activities 8.16%.

The fourth cent shall be used for the debt service on bonds issued to finance the construction of a professional sports franchise facility and/or the convention center. It shall automatically expire upon the retirement of such bonds. Any costs associated with planning and design incurred prior to the issuance of such bonds is also an approved expenditure.

**Revenue Source 1241**  
**Local Option Gas Tax (F.S. 336.025(1)(A))**

Expires August 31, 2055

Applies Countywide: Distribution per Interlocal Agreement



**Description:** Palm Beach County levies a Local Option Gas Tax of six cents on every gallon of motor fuel and diesel fuel sold at retail. This tax was enacted by an ordinance adopted by the Board of County Commissioners.

**Legal Authority:** Section 336.025(1)(a), Florida Statutes, allows a local option gas tax (at a rate of one through six cents) upon every gallon of motor fuel and diesel fuel sold at retail in a county and taxed under the provisions of Part I or Part II of Chapter 206, Florida Statutes. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum. Effective October 1, 2022 Chapter 2022-214 Laws of Florida, amends Section 336.025, Florida Statutes, requiring a countywide referendum authorizing the levy of 1 to 6 cents Local Option Fuel Tax must be held only at a general election, as defined in Section 97.021, Florida Statutes. Effective July 1, 2023, per Chapter 2023-157 Laws of Florida, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

This tax was originally levied by Palm Beach County Ordinance 83-14 at the rate of two cents and was increased to four cents by Palm Beach County Ordinance 85-19. Palm Beach County Ordinance 86-23 increased the rate to six cents effective through August 1995. Palm Beach County Ordinance 95-23 re-imposed the effective period through August 2025. On June 3, 2025 Palm Beach County Board of County Commissioners approved agenda item 5A-1 adopting an Ordinance No. 2025-013 amending Palm Beach County Code Chapter 17, Article 1, Ordinance No. 95-23 reimposing the six cent local option fuel tax through August 31, 2055.

**Current Rate or Formula:** Six cents on every gallon of motor fuel and diesel fuel sold in Palm Beach County. The County receives approximately two-thirds of the local option gas tax revenues; the remaining one-third is shared locally among municipalities based on interlocal agreements. Since 2013, proceeds of \$19.8 million are distributed to Palm Tran and excess proceeds were distributed to the County Transportation Trust. During the FY 2025 budget process proceeds from the six cents Local Option Gas Tax were redistributed to the Transportation Improvement Fund in lieu of the County Transportation Trust.

**Restrictions:** Use of proceeds is restricted to transportation expenditures, including:

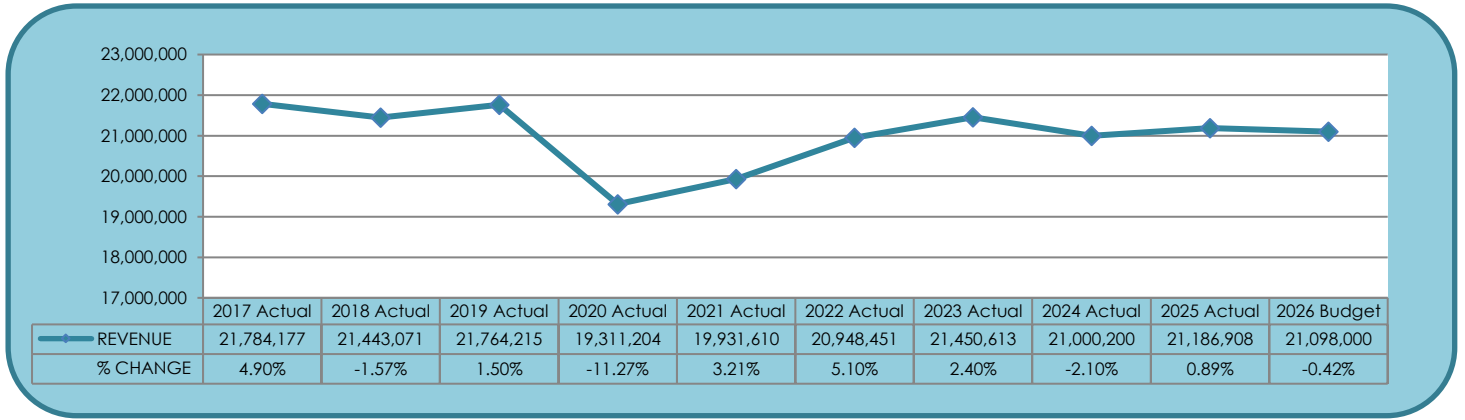
- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting installation, operation, maintenance, and repair.
- Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Current Board policy allocated \$19.8 million to Palm Tran since 2013 with the remaining proceeds going to the Transportation Improvement Fund.

## Revenue Source 1243

### Local Option Gas Tax (F.S. 336.025(1)(B))

Applies Countywide: Distribution per Interlocal Agreement



**Description:** Palm Beach County levies a Local Option Gas Tax of five cents on every gallon of motor fuel sold at retail. Diesel fuel is not subject to this tax. This tax was enacted by an ordinance adopted by the Board of County Commissioners.

**Legal Authority:** Section 336.025(1)(b), Florida Statutes, allows a local option gas tax (at a rate of one through five cents) upon every gallon of motor fuel sold in a county and taxed under the provisions of Part I of Chapter 206, Florida Statutes. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum. Effective October 1, 2022 Chapter 2022-214 Laws of Florida, amends Section 336.025, Florida Statutes, requiring a countywide referendum authorizing the levy of one to five cents Local Option Fuel Tax must be held only at a general election, as defined in Section 97.021, Florida Statutes. Effective July 1, 2023, per Chapter 2023-157 Laws of Florida, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

This tax was levied by Palm Beach County Ordinance 93-19 and adopted by an affirmative vote of a majority plus one vote of the members of the Board of County Commissioners. This tax was effective beginning January 1, 1994. Chapter 2000-266, Laws of Florida, authorized additional uses for this tax. The paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts are deemed to increase capacity, and such projects shall be included in the capital improvements element of an adopted comprehensive plan.

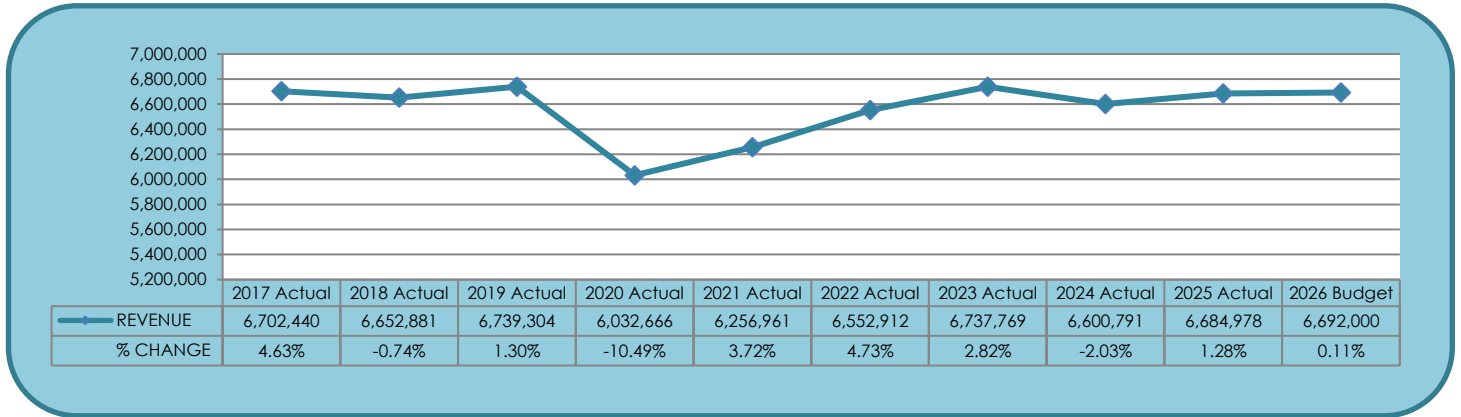
**Current Rate or Formula:** Five cents on every gallon of motor fuel sold in Palm Beach County. The County receives 79% of the local option gas tax revenues; the remaining 21% is shared locally among municipalities based on interlocal agreements.

**Restrictions:** Use of proceeds is restricted to transportation expenditures, including:

- Construction of new roads.
- Paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts.
- Immediate local transportation problems.
- Transportation related expenditures that are critical for building comprehensive roadway networks by local governments.
- Expenditures for sidewalks.
- These changes became effective on June 3, 2003.

Current Board policy allocates 50% of this revenue to mass transit and 50% to road improvements.

**Revenue Source 1244**  
**Local Option Gas Tax (F.S. 336.021(1)(A))**  
 Applies Countywide



**Description:** Palm Beach County levies a “Ninth Cent” Local Option Gas Tax of one cent on every gallon of motor fuel and diesel fuel sold at retail. This tax was enacted by an ordinance adopted by the Board of County Commissioners.

**Legal Authority:** Section 336.021(1)(a), Florida Statutes, states that any county by extraordinary vote of the membership of its governing body or subject to a referendum may levy the ninth-cent fuel tax on motor fuel and diesel fuel sold at retail imposed by Sections 206.41 (1)(d) and 206.87 (1)(b), Florida Statutes. Effective October 1, 2022 Chapter 2022-214 Laws of Florida, amends Section 336.021, Florida Statutes, requiring a countywide referendum authorizing the levy of a Ninth Cent Local Option Fuel Tax must be held at a general election, as defined in Section 97.021, Florida Statutes. Effective July 1, 2023, per Chapter 2023-157 Laws of Florida, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

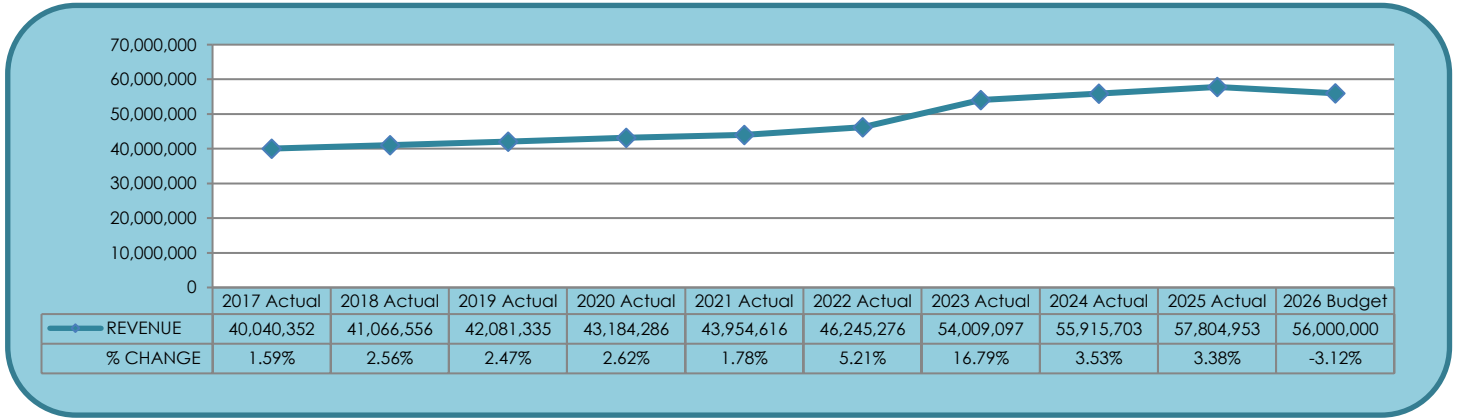
Palm Beach County Ordinance 93-18, adopted by an affirmative vote of a majority plus one vote of the members of the Board of County Commissioners, imposed a Ninth-Cent Gas Tax on every gallon of motor fuel and diesel fuel sold in the County. This tax was effective January 1, 1994.

**Current Rate or Formula:** One cent on every gallon of motor fuel and diesel fuel sold in Palm Beach County. Unlike the other Local Option Gas Taxes, the “Ninth Cent” is not shared with municipalities.

- Restrictions:** Use of proceeds is restricted to transportation expenditures, including:
- Public transportation operations and maintenance.
  - Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
  - Roadway and right-of-way drainage.
  - Street lighting installation, operation, maintenance, and repair.
  - Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
  - Bridge maintenance and operation.
  - Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Current Board policy allocates 50% of this revenue to mass transit and 50% to road, bridge, and traffic maintenance.

**Revenue Source 1410**  
**Utility Service Tax - Electricity**  
 Applies in Unincorporated Area Only



**Description:** A Public Service Tax (also known as Utility Service Tax or Municipal Service Tax) is levied on the purchase of electricity within the unincorporated area of Palm Beach County.

**Legal Authority:** Palm Beach County Public Service Tax Ordinance (Ordinance 89-13) states that it is the duty of the seller of electricity within the unincorporated area of Palm Beach County to collect from the purchaser, for the use of the County, the taxes levied (by this Ordinance) at the time of collecting the selling price charged for each and every transaction. All such taxes are to be reported and paid on or before the fifteenth day of the calendar month following collection.

Palm Beach County Ordinance 98-6 amends various sections of the above Ordinance. The amended sections pertaining to purchases and sales of electricity apply to County audits of the seller's records, seller requests for street address information, and purchasers exempt from the tax. Palm Beach County Ordinance 99-4 amends Palm Beach County Ordinance 89-13 by providing for interest and penalties for failure to pay any tax when due or file any required return.

**Current Rate or Formula:** For monthly billings: 10% of the first \$4,000 purchased by a purchaser during a monthly period, 2% of the next \$2,000 purchased by a purchaser during a monthly period, and 1% of any amount in excess of \$6,000 purchased by a purchaser during a monthly period. For billings other than monthly, the tax rate for all sales shall be 10%. The tax shall not be applied against any fuel adjustment charge, and such charge shall be separately stated on each bill. The term "fuel adjustment charge" means all increases in the cost of utility services to the ultimate consumer resulting from an increase in the cost of fuel to the utility subsequent to October 1, 1973.

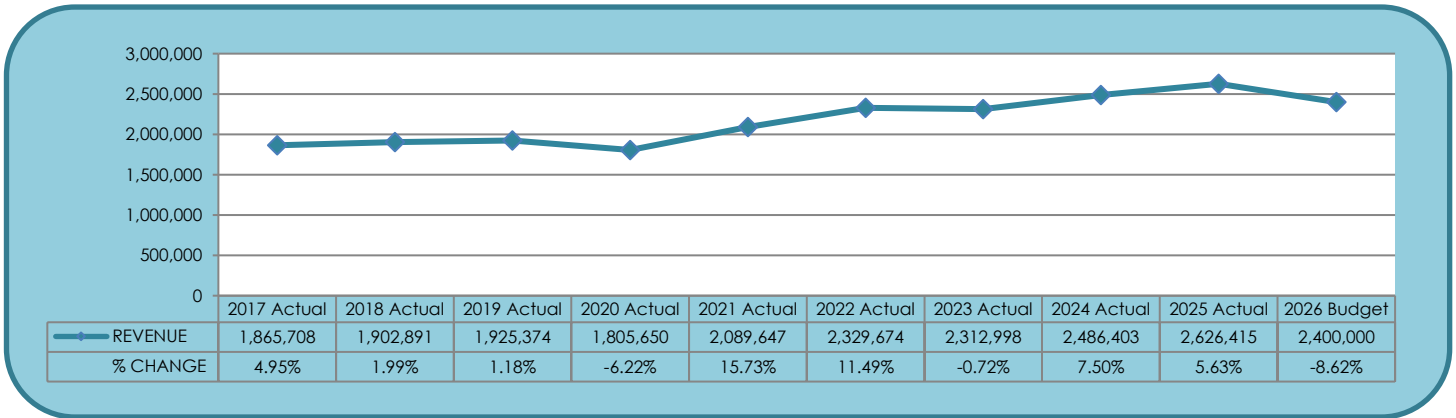
**Exemptions:** The following are exempt from this tax:

- United States government.
- The State of Florida.
- All counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State (exclusively for church purposes).
- Residential users of electricity are exempted from the tax on the first 200 kilowatt hours of electricity purchased per month.

**Restrictions:** Utility Service Tax proceeds are considered general revenue for counties.

**Revenue Source 1440**  
**Utility Service Tax - Gas**

Applies in Unincorporated Area Only



**Description:** A Public Service Tax (also known as Utility Service Tax or Municipal Service Tax) is levied on the purchase of metered or bottled gas (natural, liquefied petroleum gas or manufactured) within the unincorporated area of Palm Beach County.

**Legal Authority:** Palm Beach County Public Service Tax Ordinance (Ordinance 89-13) states that it is the duty of the seller of metered or bottled gas (natural, liquefied petroleum gas or manufactured gas) within the unincorporated area of Palm Beach County to collect from the purchaser, for the use of the County, the taxes levied (by this Ordinance) at the time of collecting the selling price charged for each and every transaction. All such taxes are to be reported and paid on or before the fifteenth day of the calendar month following collection.

Palm Beach County Ordinance 98-6 amends various sections of the above Ordinance. The amended sections pertaining to purchases and sales of gas apply to County audits of the seller’s records, seller requests for street address information and purchasers exempt from the tax. Palm Beach County Ordinance 99-4 amends Ordinance 89-13 by providing for interest and penalties for failure to pay any tax when due or file any required return.

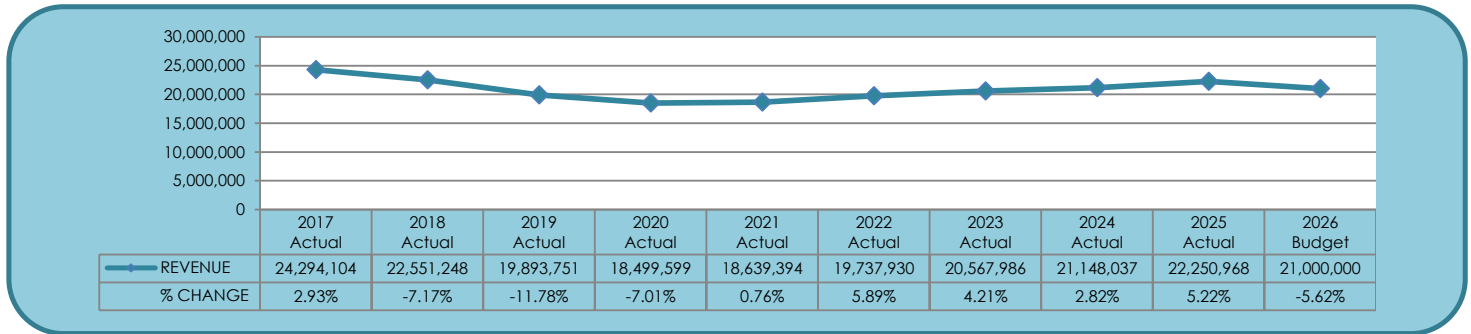
**Current Rate or Formula:** For monthly billings: 10% of the first \$4,000 purchased by a purchaser during a monthly period, 2% of the next \$2,000 purchased by a purchaser during a monthly period, and 1% of any amount in excess of \$6,000 purchased by a purchaser during a monthly period. For billings other than monthly, the tax rate for all sales shall be 10%. The tax shall not be applied against any fuel adjustment charge, and such charge shall be separately stated on each bill. The term “fuel adjustment charge” means all increases in the cost of utility services to the ultimate consumer resulting from an increase in the cost of fuel to the utility subsequent to October 1, 1973.

**Exemptions:** The following are exempt from this tax:

- United States government.
- The State of Florida.
- All counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State (exclusively for church purposes).
- Purchase of gas by a public or private utility, either for resale or for use as fuel in the generation of electricity.

**Restrictions:** Utility Service Tax proceeds are considered general revenue for counties.

**Revenue Source 1500**  
**Communications Services Tax**  
 Applies in Unincorporated Area Only



**Description:** The Communications Services Tax (CST) became effective October 1, 2001. Chapter 2000-260, Laws of Florida, created a tax that combined taxes and fees on communications services with a single levy, utilizing a common rate and base, administered by the Florida Department of Revenue and taxed by the State. While the CST is collected by the State, a portion of it is redistributed back to the local governments as replacement revenue for communication taxes and fees previously levied and collected at the local level. The CST replaced the Public Service Tax (PST) on Telecommunications and Cable Franchise Fees, previously imposed by the County, as well as repealed their authority to directly impose telecommunications services taxes and fees at the local level. The tax base includes local telephone service, interstate and intrastate long distance, direct broadcast satellite television services (for state portion only), mobile telephone service, pager service, cable television services, and all competing services regardless of the nature of the delivery medium, as well as exempt internet access services. Counties receive CST revenues for communications services originating or terminating in the State, and delivered or billed to a service address within the unincorporated area. In addition, local governments are given the option to forego the collection of permit fees from communication providers who desire to occupy rights-of-way, in lieu of allowing for a 0.12% "permit fee add-on" (for charter counties) to their rate.

**Legal Authority:** Chapter 2000-260, Laws of Florida, provides for the creation of the CST and Chapter 2001-140, Laws of Florida, provides for the implementation of the CST. Section 202.24, Florida Statutes, preempts local governments from levying and collecting PST Telecommunications Taxes and Cable Franchise Fees. The CST is codified in Chapter 202, Florida Statutes, which now applies to security funds. Florida legislation has made extensive changes to Section 337.401(3) and (7), Florida Statutes, relating to the use of public rights-of-ways and small and micro wireless infrastructures. Effective July 1, 2025, Chapter 2025-208, Laws of Florida, amends s. 202.19, F.S., to require that any local CST rate in effect as of January 1, 2023, cannot be increased before January 1, 2031. Additionally the legislation amends s.202.34, F.S., to require local governments to prioritize the use of local CST revenue for the timely review, processing, and approval of permit applications for the use of rights of way by providers.

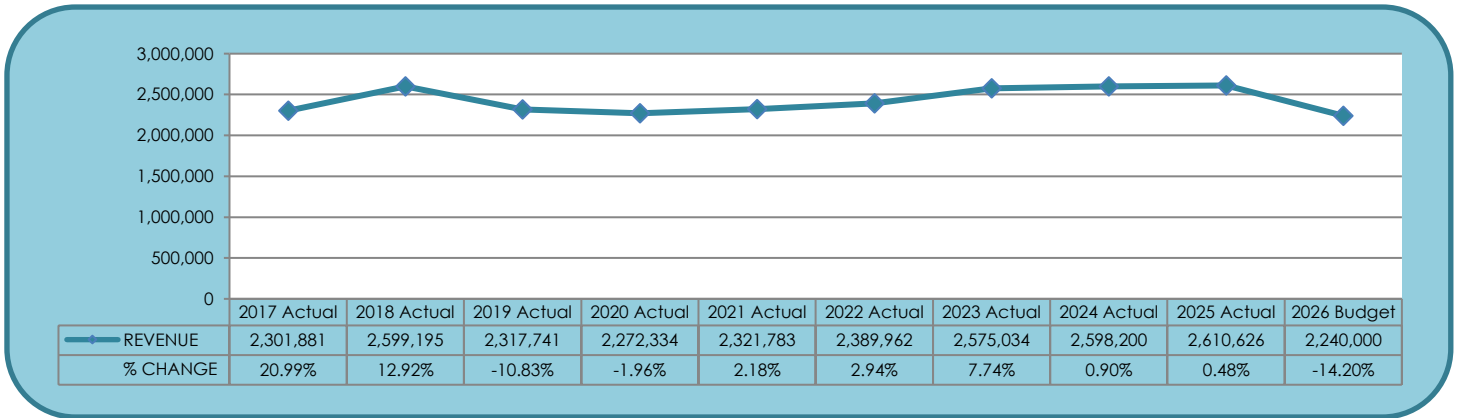
Palm Beach County Ordinance 2001-064, removes the County's imposition of taxes and fees on communication services providers as required by the CST Simplification Law. Section 202.19, Florida Statutes, authorizes the State to impose a local Communications Services Tax. In addition, this statute allows local governments, with a conversion rate that does not exceed the maximum rate, to increase its local CST to the maximum rate, if it desires, by resolution or ordinance. Chapter 2020-21, Law of Florida, amends Section 337.401(2), Florida Statute, to apply expedited timeframes for processing utility permit applications for communications facilities in county or municipal rights-of-way to all utility permit applications submitted to a county or municipality.

**Current Rate or Formula:** The State's rate of taxation on communications services is 7.44% except direct-to-home satellite which is taxed at a rate of 9.07%. Palm Beach County Resolution R2001-1101, adopted a local rate of 5.62%, with a rate of 5.22% beginning the second year. Pursuant to Section 337.401, Florida Statutes, and Palm Beach County Resolution R2001-1101, the County elected to forego permit fees for rights-of-way, which allowed for a 0.12% add-on included in the adopted CST rates. Palm Beach County Resolution No. R2003-0412 adopted an emergency rate of 6.320%, effective June 1, 2003 and a rate of 5.720% effective June 1, 2004. The School Board imposed an additional .3% discretionary surtax that was effective from January 1, 2005 through December 31, 2010.

- Exemptions:**
- United States Government.
  - Local Governments.
  - Any entity exempt of State taxes under Federal Law.
  - Most non-profits 501(C)(3), including Not for Profit educational & religious institutions.

**Restrictions:** Revenues raised by this tax may be used for any public purpose, including pledging such revenues for repayment of current and future bonded indebtedness.

**Revenue Source 1600**  
**Professional & Occupational Licenses (Business Tax)**  
 Applies Countywide



**Description:** Any person who engages in or manages any business, profession, or occupation in the County must pay a business tax and obtain a business tax receipt from the Tax Collector. Fees or licenses paid to any board, commission or office for permits, registration, examination, inspection or other purposes are regarded as regulatory in nature, and in addition to and not in lieu of a business tax receipt required, unless expressly provided by law. The terms “business, profession, or occupation” do not include religious, charitable or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions. Numerous tax exemptions are provided pursuant to Sections 205.054 - 205.1975, Florida Statutes.

All business tax receipts are issued by the Tax Collector beginning July 1st of each year, and are due and payable on or before September 30th of each year and expire on September 30th of the following year. Receipts not renewed by September 30th are considered delinquent and subject to a penalty not to exceed 25% of the fee. In addition, any person engaging in or managing any business, occupation or profession without paying a local business tax is subject to a penalty of 25% of the tax due, and also, may be subject to civil actions and penalties, prosecution and punishment, and enforcement proceedings by the County Code Enforcement Board. This business tax was previously called the Occupational License Tax, and an occupational license was issued as opposed to a business tax receipt.

**Legal Authority:** Pursuant to authority provided in Chapter 205, Florida Statutes, Palm Beach County levies occupational license taxes pursuant to Ordinance 2005-10, amended by Ordinance 2006-042. This Ordinance contains classifications of businesses, professions and occupations that are subject to this tax as well as the applicable rate structures. Effective January 1, 2007, Chapter 2006-152, Laws of Florida Chapter 205, Florida Statutes renamed the “Local Ordinance License Tax Act” the “Local Business Tax Act.” Chapter 2018-80, Laws of Florida, authorize an exemption to local business tax for individuals defined under s. 403.2554, Florida Statute, or household income less than 130 percent of federal poverty level. Legislation repealed s. 205.171, Florida Statute, which provided exemption of \$50 toward the local business tax, effective July 1, 2018.

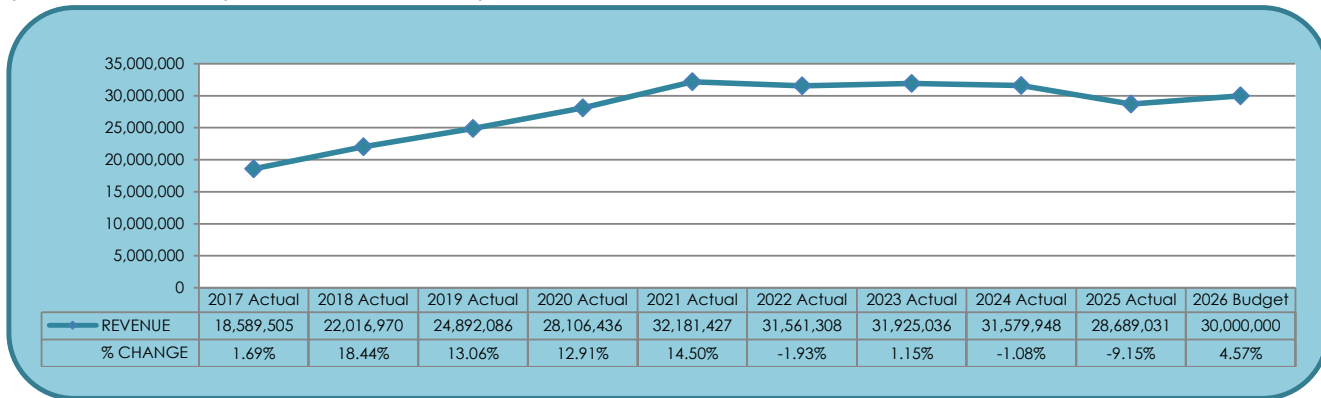
**Current Rate or Formula:** The County retains all business tax revenues collected from businesses, professions, or occupations whose places of business are located within the unincorporated portions of the County. Business taxes collected by the County from businesses, professions or occupations whose places of business are located within a municipality, exclusive of the costs of collection, are apportioned between the unincorporated area of the County and the incorporated municipality based on population.

**Restrictions:** The tax proceeds are considered general revenue for the County.

## Revenue Source 2200

### Building Permits

Applies in Unincorporated Area Only



**Description:** Fees charged for building, electric, plumbing, mechanical and gas permits are recorded in this revenue source. Also included in this revenue are re-inspections, general inspections, permit revisions and renewals, FEMA Flood Map amendment community acknowledgement reviews, insurance mitigation form services, and various site plan and agricultural review processing services.

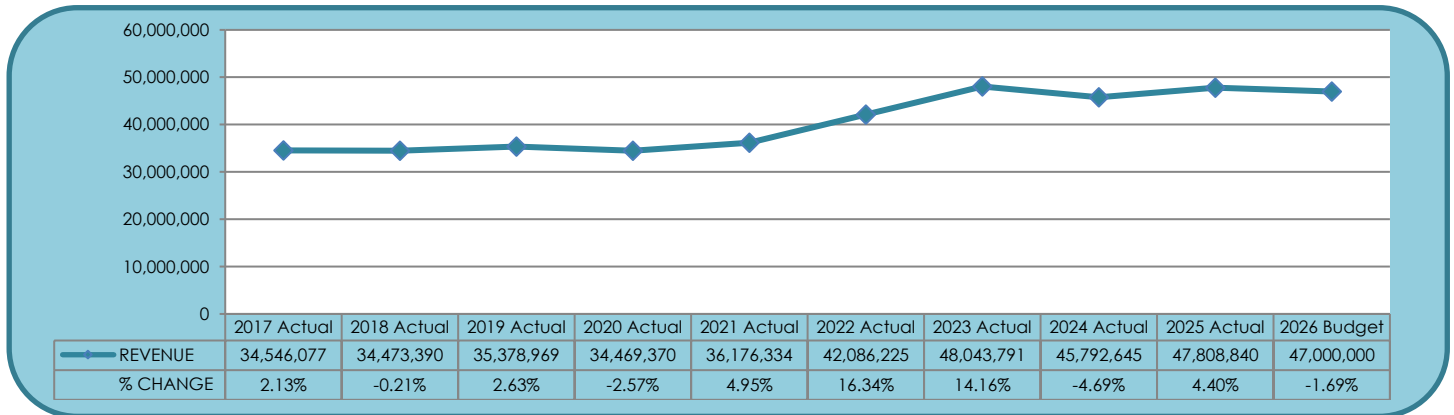
**Legal Authority:** Section 125.01, Chapters 163 and 553 of the Florida Statutes, and Chapter 84-565 Laws of Florida, as amended, authorize the County to adopt, amend and revise, by ordinance, the administrative and related codes. Chapter 163, Florida Statutes, authorizes counties to determine and set fees for charges for services and activities necessary to the administration of any ordinance or regulation enacted pursuant to law. Palm Beach County Ordinance 2009-038, The Palm Beach County Construction Permit Fee Schedule, contains the current fees and amounts charged by the County's Building Division. Chapter 2019-75, Laws of Florida amends ss. 125.6, 166.222, and 553.80, Florida Statutes to prohibit local governments from charging surcharge fees or other similar fees not directly related to enforcing the Building code and also clarifies that local governments may only charge a person on search fee for identifying building permits for each unit or sub-unit assigned to a parcel of property. Chapter 2019-106, Laws of Florida amended s. 163.31801, Florida Statute to prohibit a local government from requiring payment of impact fees prior to the issuance of a building permit. Chapter 2019-155, Laws of Florida created s. 163.045, Florida Statutes to prohibit local governments from requiring a permit, application, notice, etc. for the pruning, trimming, or removal a dangerous tree on residential property upon documentation by a certified arborist or licensed landscaper and prohibits the requirement of replanting a maintained tree. Additional changes related to impact fees were amended under Chapter 2019-165, Laws of Florida. s. 163.31801, Florida Statutes. Effective July 1, 2025, Chapter 2025-115, Laws of Florida, amends s. 553.7932, F.S., to require a percentage refund of permit fees if a local government fails to meet specified deadlines for fire alarm or fire sprinkler system projects. Effective January 1, 2026, Chapter 2025-177, Laws of Florida, amends ss. 125.022 and 166.033, F.S., to require application fee refunds when a county or municipality fails to meet prescribed review timeframes. Effective June 26, 2025, Chapter 2025-190, Laws of Florida (CS/CS/SB 180), creates s. 163.31801(14), F.S., prohibiting a local government, school district, or special district from assessing an impact fee for the reconstruction or replacement of a previously existing structure where the replacement is of the same land use and does not increase impacts on public facilities beyond those of the original structure. Effective July 1, 2025 Chapter 2025-208, Laws of Florida, amends s. 194.013(1), F.S., to increase the maximum filing fee that may be required to file a petition with the Value Adjustment Board from \$15 per parcel to \$50 per parcel.

**Current Rate or Formula:** The current rates and formulas for building permits are contained in Palm Beach County Ordinance 2009-038. Exhibit A contains rates and formulas for various types of structures and systems, including both commercial and residential. The amount of the fee varies by type and size of structure and number and/or value of other improvements. At the time of filing for a permit, 50% of the estimated permit fee must be paid as a non-refundable application fee. The remainder of the fees are due when the permit is issued. Permits and permit applications which have had no file or inspection activity for six months become invalid. Invalid permits may often be renewed, with any difference from new fees assessed, giving credit for old fees paid and with a renewal fee based upon the time period of invalidity. Refunds may be granted in accordance with the County's Planning, Zoning and Building Department's policies and procedures. Refunds will be granted only for permits over \$100, unless due to staff error, and up to 50% of the fee is refundable on valid permits. No refund shall be granted on permits for which work has commenced. Exhibit A includes rates for re-inspections and other billable services. Exhibits B and C provide valuation references for single family and other occupancies.

**Restrictions:** The use of building permit fee revenue is restricted to those direct and indirect costs associated with the County's Building Division and the enforcement of the Florida Building Code.

## Revenue Source 2310 Franchise Fee Electricity

Applies in Unincorporated Area Only



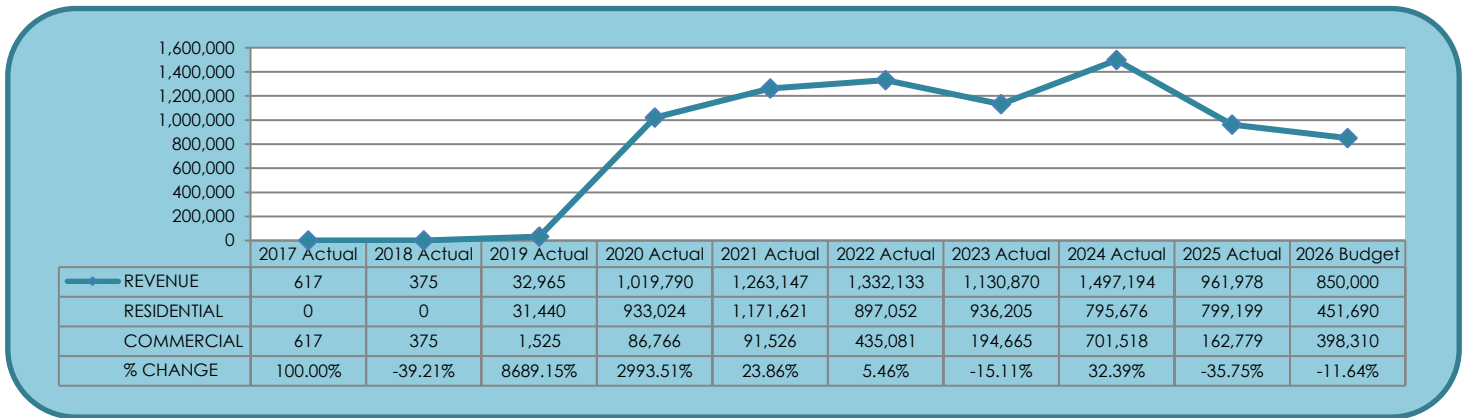
**Description:** A franchise fee is imposed on the sale of electricity to customers within the unincorporated area of Palm Beach County. This fee is charged for the privilege, granted to Florida Power and Light, to use the right-of-way in the unincorporated area of Palm Beach County.

**Legal Authority:** Palm Beach County Ordinance 85-39 granted for 30 years to Florida Power and Light, the non-exclusive right to construct, maintain and operate in, under, upon, over and across the present and future streets, alleys, bridges, easements and other public places throughout all the unincorporated areas of Palm Beach County for the purpose of supplying electricity to its customers. It also imposed a franchise fee of 4% of Florida Power and Light's revenues from the sale of electrical energy to residential, commercial and industrial customers within the unincorporated areas of Palm Beach County. Palm Beach County Ordinance 90-29 raised the franchise fee to 6%. Palm Beach County Ordinance 2009-016 provides for a new franchise agreement for an additional 30 years. Additionally the 2009 ordinance adjusted this rate downward to 5.9%. Chapter 2019-42, Laws of Florida amended the definition of pass-through provider in s. 337.401, Florida Statutes, to exclude a person who does not remit Communications Services Tax (CST) to a municipality or county, but who does sell communications services sold at retail and who remits CST to that municipality or county.

**Current Rate or Formula:** 5.9% of 100% of Florida Power and Light's revenues for the monthly billing period ending 60 days prior to each scheduled monthly payment, net of a pro-rated credit for estimated taxes to be assessed and paid by Florida Power and Light.

**Restrictions:** Palm Beach County Ordinance 2009-16 states that all franchise fees paid by Florida Power and Light are in exchange for the non exclusive right and privilege of supplying electricity and other services within the unincorporated areas of the County free from competition from the County within certain terms and conditions.

**Revenue Source 2411/2412 (formerly 6321)**  
**Impact Fees - Fire Rescue**  
 Applies to Municipal Service Taxing Unit



Effective FY 2009 impact fees are divided into residential/and or commercial categories.  
 Impact fee collection was frozen for FY 2016 - FY 2017 as there were no capital projects.

**Description:** Fire-Rescue impact fees are imposed upon all land uses that create an impact on fire-rescue services in accordance with Article 13 of the ULDC. Impact fees are charged on new land development and also on the expansion, replacement, or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide fire-rescue capital facilities in Palm Beach County as set forth in the Comprehensive Plan.

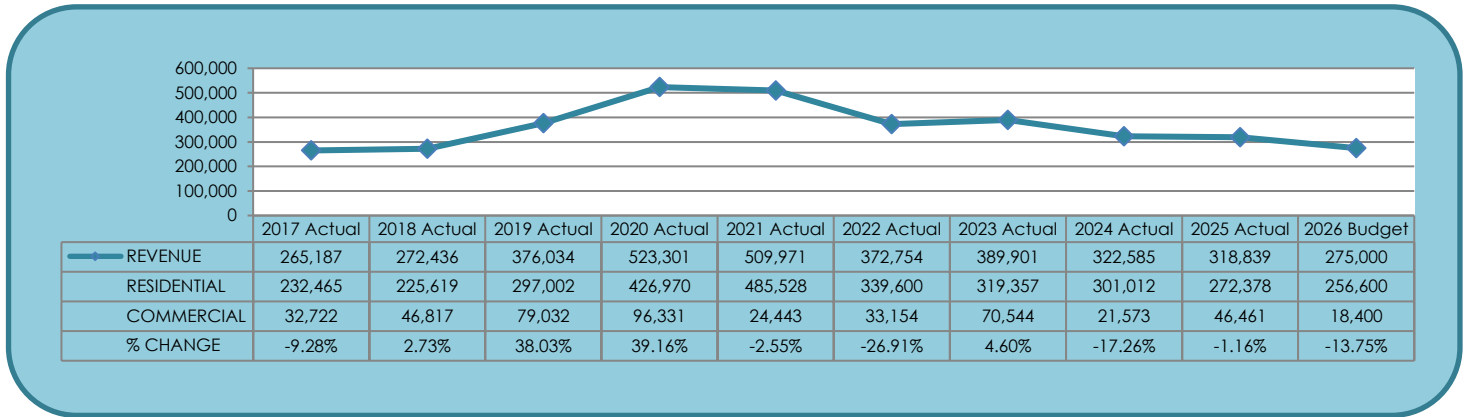
**Legal Authority:** Impact Fees are established by Article 13 of the Palm Beach County Land Development Code. The provisions of Article 13 are authorized by Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan. Chapter 2021-63, Laws of Florida, amends Section 163.31801, Florida Statutes, to make changes to impact fees; short title; intent; minimum requirements; audit; and challenges.

**Current Rate or Formula:** The fee schedule for fire rescue impact fees is included in Chapter C, Section 2 of Article 13 as of January 1, 2023. Too large to be included on this page, the schedule is based on land use and building size.

**Restrictions:** Funds collected from impact fees shall not be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development. There are two fire-rescue impact fee benefit zones. One rescue impact fee benefit zone corresponds to the County Fire Rescue Municipal Service Taxing Unit and those municipalities contracting with the County for the provision of fire rescue services. The other benefit zone covers the Glades Communities of Belle Glade, South Bay, and Pahokee. A separate trust fund has been established for each.

If the County fails to encumber the impact fees paid by the fee-payer by the end of the calendar quarter immediately following six years from the date the impact fees are paid, and fails to spend the impact fees within nine years of the end of the calendar quarter in which the impact fees are paid, the fee-payer is entitled to a refund.

**Revenue Source 2413/2414 (formerly 6322)**  
**Impact Fees - Law Enforcement**  
 Applies in Unincorporated Area Only



Effective FY 2009 impact fees are divided into residential/and or commercial categories.

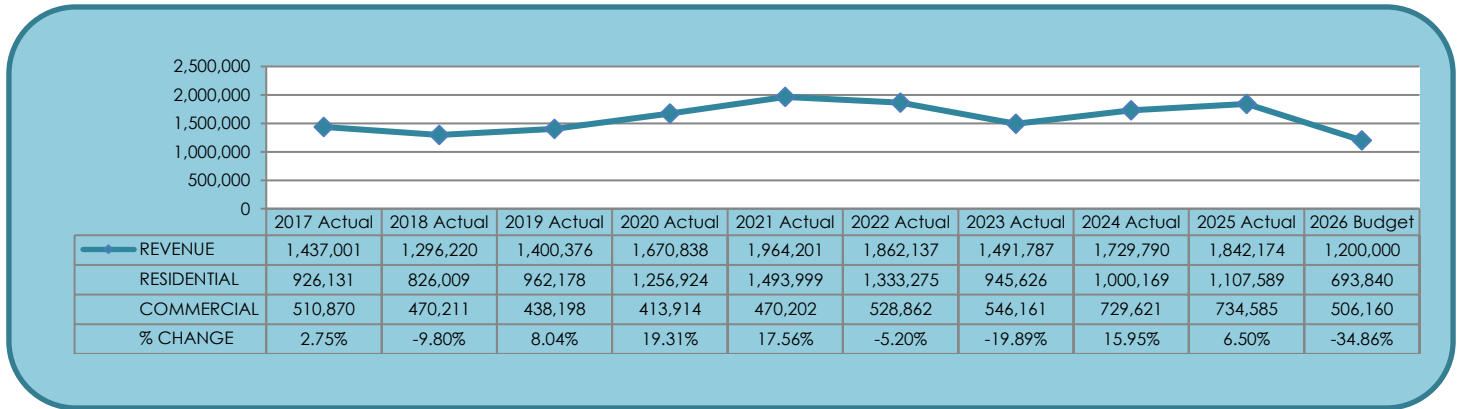
**Description:** Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services in accordance with Article 13 of the ULDC. Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide law enforcement capital facilities in Palm Beach County as set forth in the Comprehensive Plan.

**Legal Authority:** Impact Fees are established by Article 13 of the Palm Beach County Land Development Code. The provisions of Article 13 are authorized by Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan. Chapter 2021-63, Laws of Florida, amends Section 163.31801, Florida Statutes, to make changes to impact fees; short title; intent; minimum requirements; audit; and challenges.

**Current Rate or Formula:** The fee schedule for law enforcement impact fees is included in Chapter E, Section 2 of Article 13 as of January 1, 2023. Too large to include on this page, the schedule is based on the following components: land use, building size, and location of the proposed development.

**Restrictions:** Funds collected from impact fees shall not be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development. The County is divided into three law enforcement impact fee benefit zones. A separate trust fund has been established for each zone.

**Revenue Source 2421/2422 (formerly 6320)**  
**Impact Fees - Public Buildings**  
 Applies Countywide



Effective FY 2009 impact fees are divided into residential/and or commercial categories.

**Description:** Public building impact fees are imposed upon all land uses that create an impact on public buildings in accordance with Article 13 of the ULDC. Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide public building capital facilities in Palm Beach County as set forth in the Comprehensive Plan.

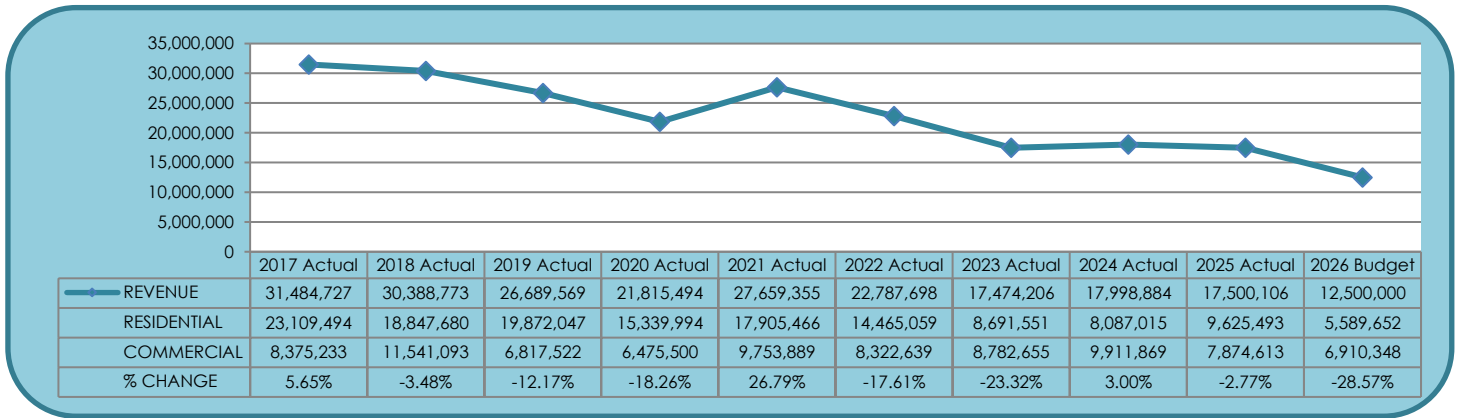
**Legal Authority:** Impact Fees are established by Article 13 of the Palm Beach County Land Development Code. The provisions of Article 13 are authorized by Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan. Chapter 2021-63, Laws of Florida, amends Section 163.31801, Florida Statutes, to make changes to impact fees; short title; intent; minimum requirements; audit; and challenges.

**Current Rate or Formula:** The fee schedule for public buildings impact fees is included in Chapter F, Section 2 of Article 13 as of January 1, 2023. Too large to be included on this page, the schedule is based on land use and building size.

**Restrictions:** Funds collected from impact fees shall not be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development. The County is divided into two public building impact fee benefit zones. A separate trust fund has been established for each.

If the County fails to encumber the impact fees paid by the fee-payer by the end of the calendar quarter immediately following six years from the date the impact fees are paid, and fails to spend the impact fees within nine years of the end of the calendar quarter in which the impact fees are paid, the fee-payer is entitled to a refund.

**Revenue Source 2431/2432 (formerly 6324)**  
**Impact Fees - Roads**  
 Applies Countywide



Effective FY 2009 impact fees are divided into residential/and or commercial categories.

**Description:** Road impact fees are imposed upon all land uses that create an impact on road facilities in accordance with Article 13 of the ULDC. Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide road capital facilities in Palm Beach County as set forth in the Comprehensive Plan.

**Legal Authority:** Impact Fees are established by Article 13 of the Palm Beach County Land Development Code. The provisions of Article 13 are authorized by Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan. Chapter 2021-63, Laws of Florida, amends Section 163.31801, Florida Statutes, to make changes to impact fees; short title; intent; minimum requirements; audit; and challenges.

**Current Rate or Formula:** The fee schedule for public buildings impact fees is included in Chapter H, Section 2 of Article 13 as of January 1, 2023. Too large to be included on this page, the schedule is based on land use, building size, and other factors.

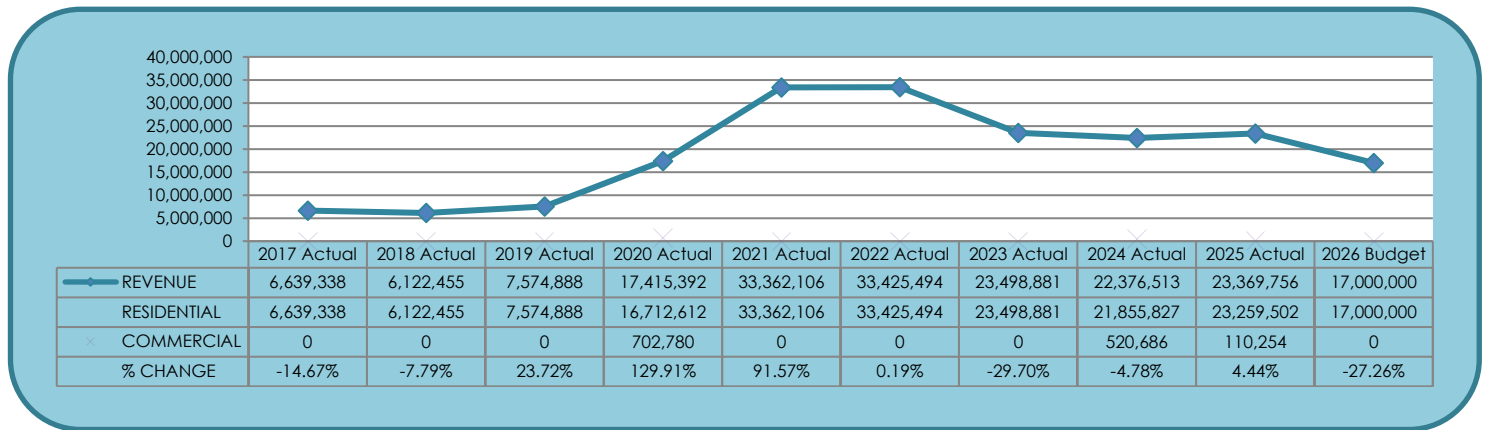
**Restrictions:** Funds collected from impact fees shall not be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development. Road impact fees may be used solely for the purpose of construction or improving roads, streets, highways and bridges on the major road network system. The County is divided into five road impact fee benefit zones. A separate trust fund has been established for each.

If the County fails to encumber the impact fees paid by the fee-payer by the end of the calendar quarter immediately following six years from the date the impact fees are paid and fails to spend the impact fees within nine years of the end of the calendar quarter in which the impact fees are paid, the fee-payer is entitled to a refund.

## Revenue Source 2451/2452 (formerly 6323)

### Impact Fees - Schools

Applies Countywide



Effective FY 2009 impact fees are divided into residential/and or commercial categories.

**Description:** School impact fees are imposed upon all land uses that create an impact on County schools in accordance with Article 13 of the ULDC. Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide schools capital facilities in Palm Beach County as set forth in the Comprehensive Plan.

**Legal Authority:** Impact Fees are established by Article 13 of the Palm Beach County Land Development Code. The provisions of Article 13 are authorized by Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan. In addition, the provisions of Article 13 are necessary for the implementation of the Comprehensive Plan and for meeting the school planning requirements of Section 135.193, Florida Statutes. Chapter 2020-10, Law of Florida, amends Section 1013.64, Florida Statute, providing that educational facilities and sites funded solely through local impact fees are exempt from certain prohibited use of funds. Chapter 2021-63, Law of Florida, amends Section 163.31801, Florida Statute, to make changes to make changes to impact fees; short title; intent; minimum requirements; audit; and challenges.

**Current Rate or Formula:** The fee schedule for school impact fees is included in Chapter G, Section 2 of Article 13 as of January 1, 2023. Too large to include on this page, the schedule is based on the building size of residential units only. Adult only residences may be exempt from school impact fees if the requirements of Chapter A, Section 3.C of Article 13, Florida Statutes.

**Restrictions:** Funds collected from impact fees shall not be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development. As of January 1, 2023 the County is divided into two school impact fee benefit zones (previously four; separate funds). The first zone consists of the unincorporated County and municipalities within. The second impact fee benefit zone covers the Glades Communities of Belle Glade, South Bay, and Pahokee.

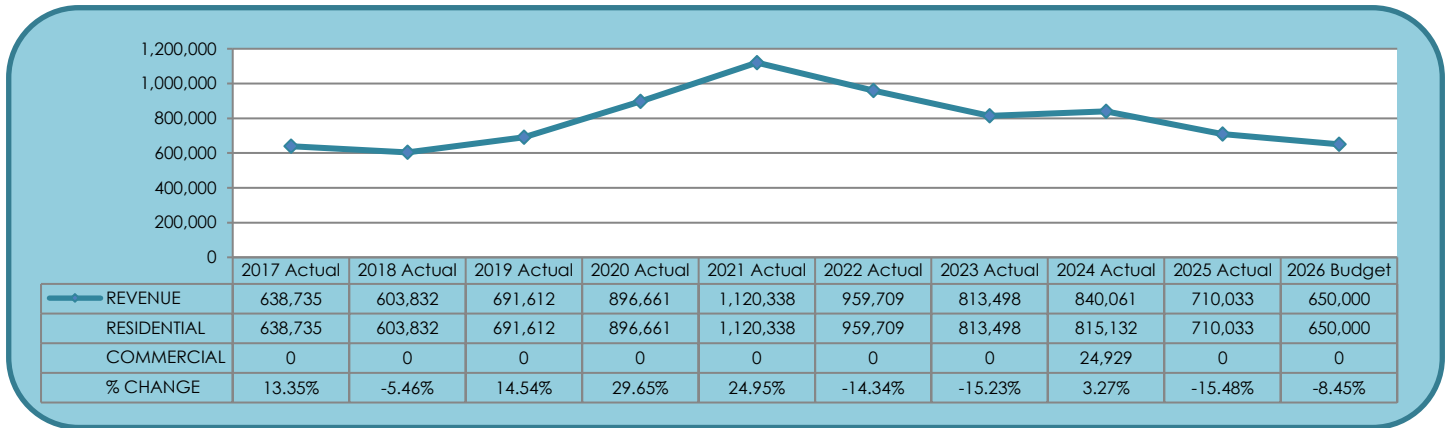
School impact fees are collected by the Board of County Commissioners and remitted to the School Board following the Clerk's pre-audit of such funds. The School Board must ensure that the funds are expended and accounted for in accordance with the provisions of Article 13.

If the County fails to encumber the impact fees paid by the fee-payer by the end of the calendar quarter immediately following six years from the date the impact fees are paid, and fails to spend the impact fee within nine years of the end of the calendar quarter in which the impact fees are paid, the fee-payer is entitled to a refund.

## Revenue Source 2461/2462 (formerly 6327)

### Impact Fees - Libraries

Applies in Unincorporated Area and Library Taxing District



Effective FY 2009 impact fees are divided into residential/and or commercial categories.

**Description:** Library impact fees are imposed upon all land uses that create an impact on library services in accordance with Article 13 of the ULDC. Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide library capital facilities in Palm Beach County as set forth in the Comprehensive Plan.

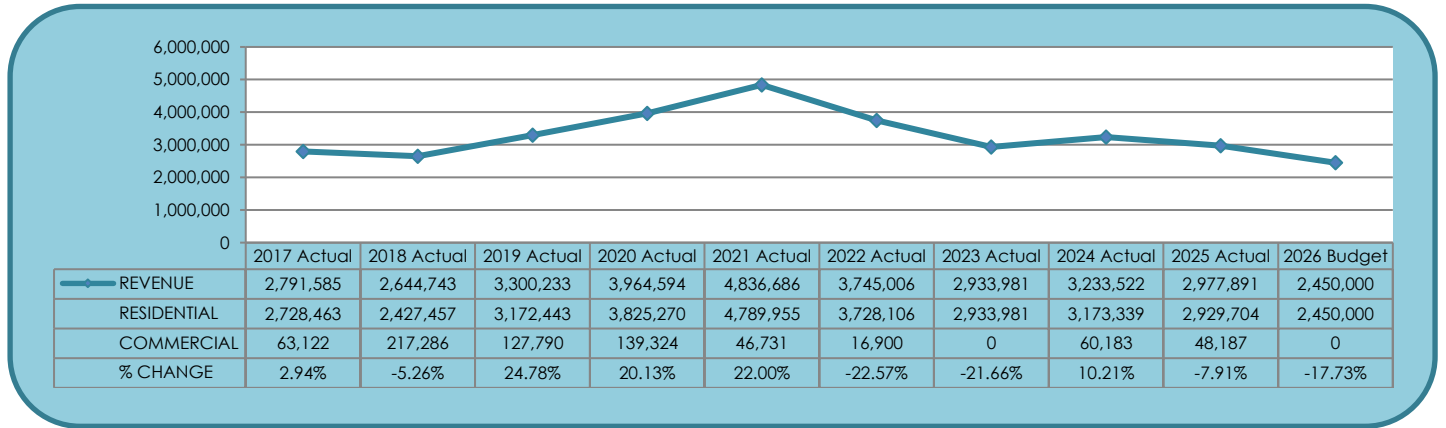
**Legal Authority:** Impact Fees are established by Article 13 of the Palm Beach County Land Development Code. The provisions of Article 13 are authorized by Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan. Chapter 2021-63, Laws of Florida, amends Section 163.31801, Florida Statutes, to make changes to impact fees; short title; intent; minimum requirements; audit; and challenges.

**Current Rate or Formula:** The fee schedule for library impact fees is included in Chapter D, Section 2 of Article 13 as of January 1, 2023. Too large to include on this page, the schedule is based on the size of the residential units.

**Restrictions:** Funds collected from impact fees shall not be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development. There are two library impact fee benefit zones. The first zone consists of the unincorporated County and those municipalities that are part of the Library Taxing District. The second library impact fee benefit zone covers the Glades Communities of Belle Glade, South Bay, and Pahokee.

If the County fails to encumber the impact fees paid by the fee-payer by the end of the calendar quarter immediately following six years from the date the impact fees are paid, and fails to spend the impact fee within nine years of the end of the calendar quarter in which the impact fees are paid, the fee-payer is entitled to a refund.

**Revenue Source 2463/2464 (formerly 6328)**  
**Impact Fees - Parks and Recreation**  
 Applies Countywide



Effective FY 2009 impact fees are divided into residential/and or commercial categories.

**Description:** Parks and recreation impact fees are imposed upon all land uses that create an impact on County District, Regional and Beach parks in accordance with Article 13 of the ULDC. Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide park capital facilities in Palm Beach County as set forth in the Comprehensive Plan.

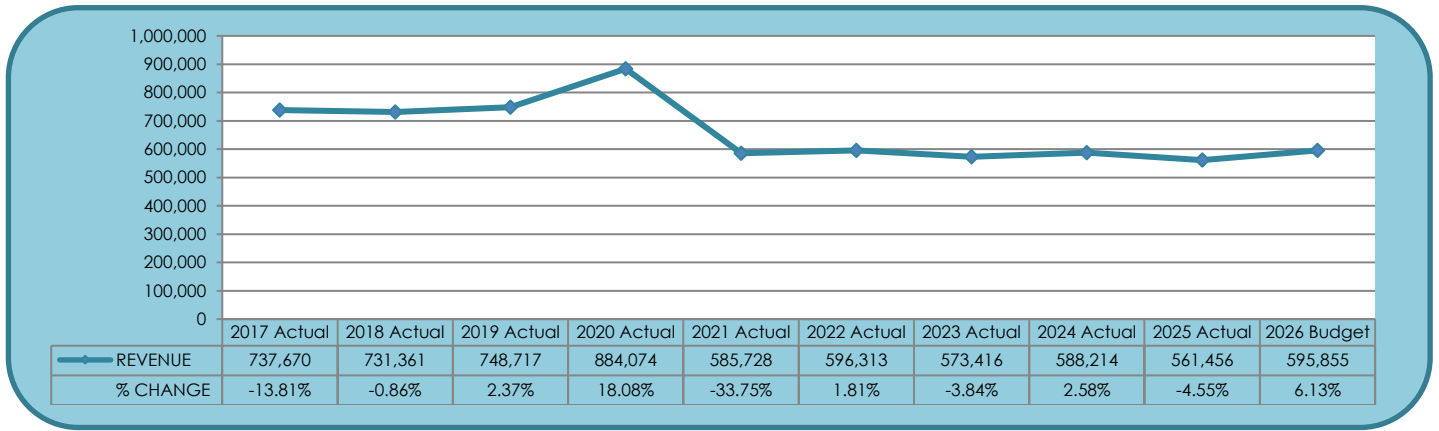
**Legal Authority:** Impact Fees are established by Article 13 of the Palm Beach County Land Development Code. The provisions of Article 13 are authorized by Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan. Chapter 2021-63, Laws of Florida, amends Section 163.31801, Florida Statutes, to make changes to impact fees; short title; intent; minimum requirements; audit; and challenges.

**Current Rate or Formula:** The fee schedule for parks and recreation impact fees is included in Chapter B, Section 3 of Article 13 as of January 1, 2023. Too large to include on this page, the schedule is based on the following components: size of the residential unit, number of beds/rooms, and location (unincorporated County or specific municipality) of the proposed development.

**Restrictions:** Funds collected from impact fees shall not be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development. The County is divided into two park impact fee benefit zones. A separate trust fund has been established for each zone.

If the County fails to encumber the impact fees paid by the fee-payer by the end of the calendar quarter immediately following six years from the date the impact fees are paid, and fails to spend the impact fee within nine years of the end of the calendar quarter in which the impact fees are paid, the fee-payer is entitled to a refund.

**Revenue Source 2510 (formerly 6310)**  
**Special Assessments - Principal**  
 Applies in Unincorporated Areas



**Description:** Special assessments are levied against property owners who benefit from special assessment improvements. Palm Beach County has three types of special assessment programs: Municipal Service Taxing Units (MSTU's); Municipal Service Benefit Units (MSBU's) for Fire Hydrant Maintenance and Rental; and Water Utilities Department (WUD) Special Assessment Program.

The MSTU program is comprised of six MSTU's in the unincorporated area of the County. These six units are established for the purpose of providing improvements for roads and streets, street lighting, water service, sewage collection, and disposal and drainage. Improvements are funded by the County and then the benefiting property owners reimburse a portion of the cost. The reimbursement amount may be amortized over a period of ten or twenty years so that each property owner's payment includes both principal and interest when a payment plan (rather than a lump sum payment) is opted by the property owner.

There are two MSBU's for Fire Hydrant Maintenance and Rental, one is located in Riviera Beach and one is located in Boca Raton. Both Units fund the rental and maintenance of fire hydrants by the County in these two municipalities.

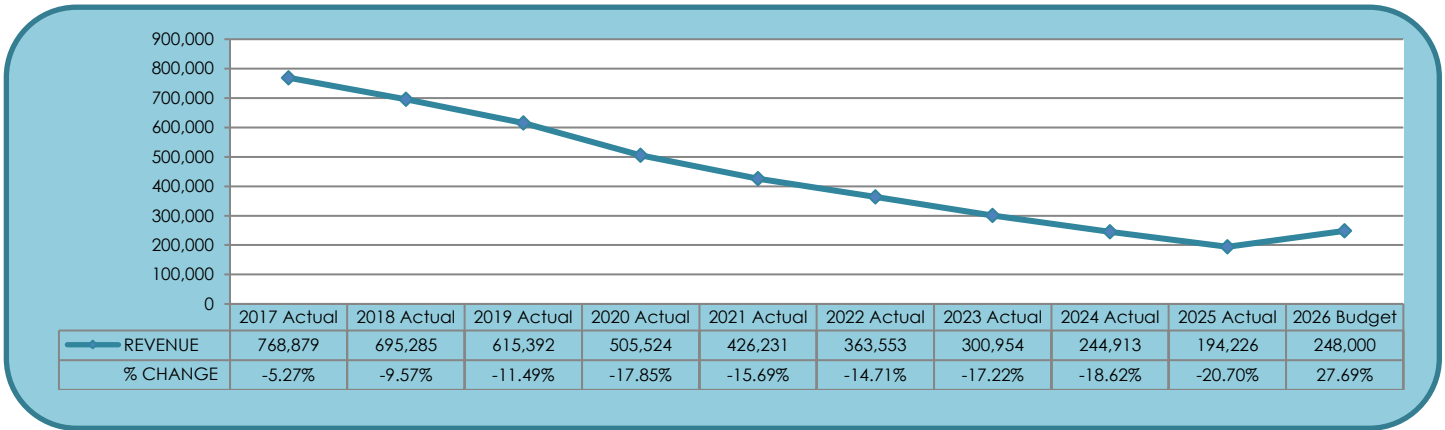
The WUD Special Assessment Program was established to record special assessments for construction of water mains, residential connections to the system, or both. Improvements are funded by the County, and then the benefiting property owners reimburse the cost. The cost may be amortized over a period of ten or twenty years so that each property owner's payment includes both principal and interest when a payment plan (rather than a lump sum payment) is opted by the property owner.

**Legal Authority:** The County has the power to establish MSTU's and MSBU's pursuant to Section 125.01 (1)(q), Florida Statutes. Palm Beach County Ordinance 94-11, the Municipal Service Taxing Unit Special Assessment Ordinance provides for the creation of and funding for the six MSTU's. Palm Beach County Ordinance 93-5 established both MSBU's for Fire Hydrant Maintenance and Rental. Palm Beach County Ordinance 94-10, the Water and Sewer Special Assessment Ordinance, provides for the funding of the WUD Special Assessment Program. Effective July 1, 2025, Chapter 2025-181, Laws of Florida, amends s. 170.201(2), F.S., to add any childcare facility licensed under s. 402.305, F.S. to the list of facilities exempted from municipal special assessments, if the municipality so desires.

**Current Rate or Formula:** The special assessment reimbursement amount varies by project and program.

**Restrictions:** Each project is accounted for separately. The principal amount collected for each project can be spent only on costs directly related to that project.

**Revenue Source 2511 (formerly 6311)**  
**Special Assessments - Interest**  
 Applies in Unincorporated Areas



**Description:** Special assessments are levied against property owners who benefit from special assessment improvements. Palm Beach County has two types of special assessment programs that offer payment plans with an interest charge attached to the principal balance, which are the Municipal Service Taxing Units (MSTU's) and Water Utilities Department (WUD) Special Assessment Program. MSBU Fire Hydrant program does not offer a payment plan; therefore, there is no related interest charge attached to the principle balance.

The MSTU program is comprised of six MSTU's in the unincorporated area of the County. These six units were established for the purpose of providing improvements for roads and streets, street lighting, water service, sewage collection and disposal and drainage. The County funds improvements and then the benefiting property owners reimburse a portion of the cost. Reimbursement amounts, which may be amortized over a period of ten or twenty years, include both principal and interest in each property owner's payment when a payment plan (rather than a lump sum payment) is opted by the property owner.

The WUD Special Assessment Program was established to record special assessments for construction of water mains, residential connections to the system, or both. Improvements are funded by the County, and then the benefiting property owners reimburse the cost. The cost may be amortized over a period of ten or twenty years so that each property owner's payment includes both principal and interest when a payment plan (rather than a lump sum payment) is opted by the property owner.

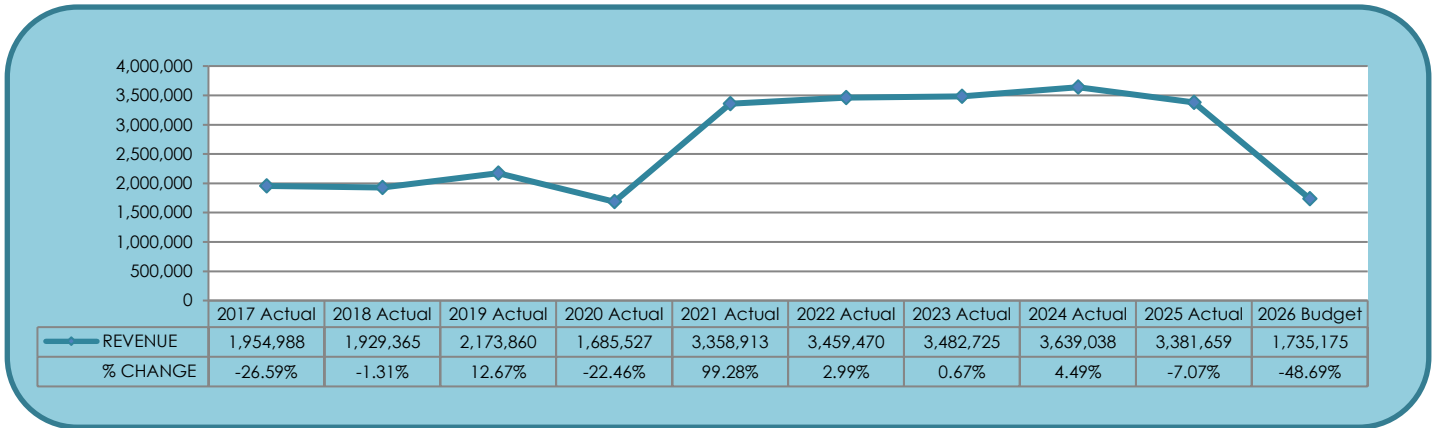
**Legal Authority:** The County has the power to establish MSTU's pursuant to Section 125.01 (1) (a), Florida Statutes. Palm Beach County Ordinance 94-11, the Municipal Service Taxing Unit Special Assessment Ordinance provides for the creation of and funding for the six MSTU's. Palm Beach County Ordinance 94-10, the Water and Sewer Special Assessment Ordinance, provides for the funding of the WUD Special Assessment Program.

**Current Rate or Formula:** Except for the MSBU Fire Hydrant program, property owners currently pay interest rates of 6.5%, 8%, or 10% depending on financial market conditions at the time the assessment was levied. Pursuant to Ordinance, liens shall bear interest at a rate not to exceed 10% per year.

**Restrictions:** The interest collected for each project can be spent only on costs directly related to that project in the WUD program. In the MSTU program, interest revenue is put back into the program.

## Revenue Source 2900 Other Permits and Fees

Applies in Unincorporated Area Only



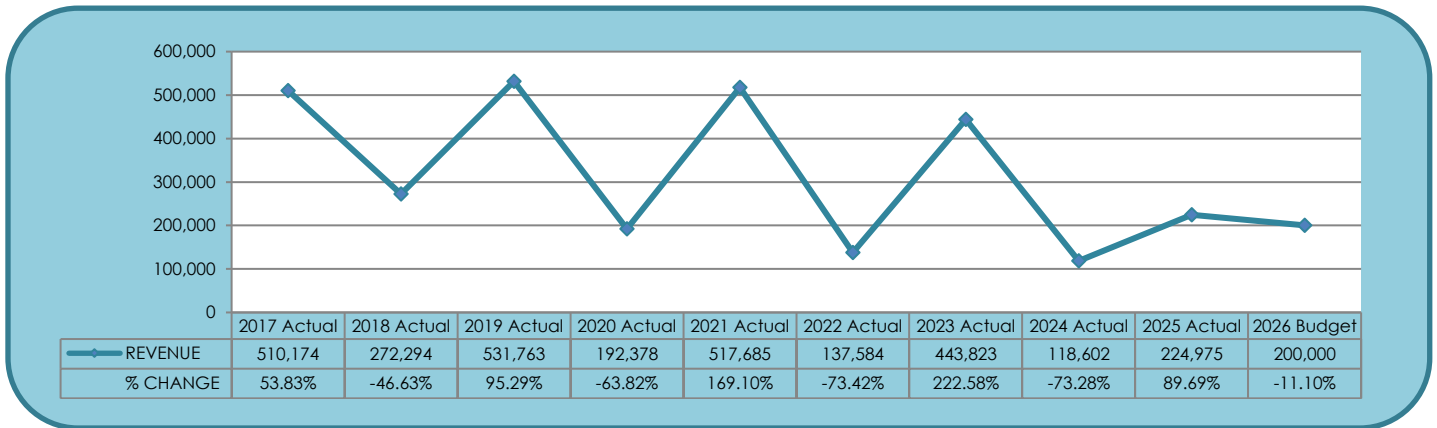
**Description:** Several departments use this revenue source code. The Library Department uses this revenue code to record non-resident library card fees. The Department of Environmental Resources Management records vessel registration fees, wellfield protection permits, wetland protection permits, vegetation preservation and protection permits and excavation fees under this revenue code. The Public Safety Department records revenues from the County's Tow Truck Ordinance, Moving Ordinance, and the Vehicle for Hire Ordinance.

**Legal Authority:** The levy of licenses and permits stems from county home rule authority granted in Article VIII, Sections 1 & 2, Florida Constitution. The Library Department's authority to charge the non-resident fee is Resolution R92-385D. Palm Beach County Ordinance 88-40, the Palm Beach County Vessel Registration Fee Ordinance, levies an annual fee equal to 50% of the State registration fee. These funds are used to finance projects for salt or freshwater projects, based on taxpayer preference. If a fee payer does not indicate a preference, the County has the discretion to use the money for projects in either salt or freshwater bodies, and the projects are defined as: coastal and lagoon habitat protection, fisheries and habitat maintenance and enhancement, and artificial reef construction. Wellfield permits are authorized in Article 14, Chapter B of the Unified Land Development Code (ULDC). Excavation fees are authorized in Article 4, Chapter D of the ULDC. The Tow Truck Ordinance is Palm Beach County Ordinance 2011-008 (Amended 2010-001, 2005-009, 2002-007) and was adopted to set maximum non-consent rates for towing and storing of vehicles, regulate advertising for towing services, and establish tow truck classifications and civil fines for violators. The Moving Ordinance is Palm Beach County Ordinance 2005-007 (Amended 2000-010); the Vehicle for Hire Ordinance is Palm Beach County Ordinance 2016-022 (Amended 2008-043, 2001-015). Chapter 2019-54, Laws of Florida amended s. 328.72(15). Florida Statute to revise the distribution of vessel registration fees designated for us by counties to provide grants for derelict vessel removal.

**Current Rate or Formula:** Non-resident library card fees are \$55 per six months or \$95 per year. The County levies an annual vessel registration fee equal to 50% of the State registration fee. Fee and permit schedules for wellfield protection, sea turtle protection, vegetation preservation and protection and excavation are in Resolution R2009-2017. Fees and fines for the new Palm Beach County Tow Truck Ordinance are in Ordinance 2011-008. Fees and fines for the Moving Ordinance are Ordinance 2005-007. Fees and fines from the Vehicle for Hire Ordinance are in Ordinance 2016-022.

**Restrictions:** The use of this revenue is generally restricted to those direct and indirect costs associated with providing the service or the facility.

**Revenue Source 2901**  
**Contractor's License**  
 Applies Countywide



**Description:** Fees paid for licenses and renewals of contractors in Palm Beach County are recorded under this revenue code. A contractor is the person who is qualified for and responsible for the project contracted for completion, and who for compensation, undertakes to, submits a bid to, or does himself or herself or by others construct, repair, alter, remodel, add to, demolish, subtract from or improve any building or structure, including related improvements to real estate, for others or for resale to others. A contractor is required to hold a certificate of competency before bidding or performing work-requiring certification in Palm Beach County.

**Legal Authority:** In the interest of the public health, safety and welfare, the following laws and rules have been enacted to regulate the construction industry in the County: Special Act 67-1876, Laws of Florida; Part 1, Chapter 489, Florida Statutes; Title 61, Rules 61G4-12 through 23, Florida Administrative Code; and Rules and Regulations of the Construction Industry Licensing Board of Palm Beach County.

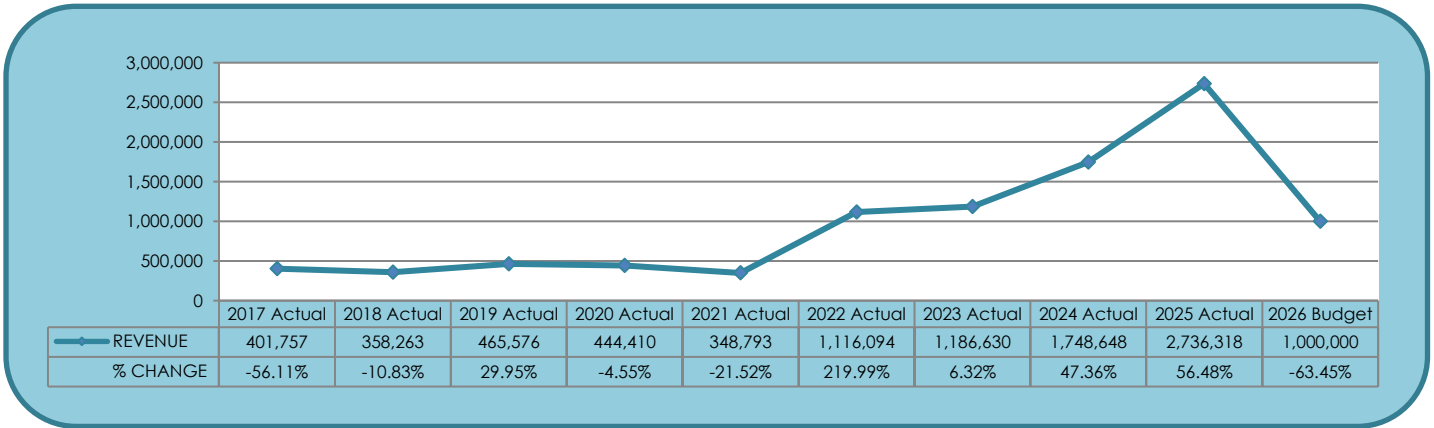
**Current Rate or Formula:** The fee schedule for contractor's certification is contained in Rule 15 of the Rules and Regulations of the Construction Industry Licensing Board of Palm Beach County.

**Restrictions:** All revenue received by virtue of Special Act 67-1876, Laws of Florida, must be used to fund Planning, Zoning and Building activities of the County. In addition, the Board of County Commissioners must provide funds necessary to meet the expenses of the Construction Industry Licensing Board, necessary to carry out the functions of Special Act 67-1876.

## Revenue Source 2903

### Permit Fees Ordinance 76-2

Applies in Unincorporated Area Only



**Description:** Permit fees are charged for construction or installation within the rights of way of the County road system as defined in Section Florida Statutes 336.01 Florida Statutes, including those roads within municipalities which by virtue of bilateral agreements between the municipalities involved and the County are subject to the jurisdiction and control of the County Engineering Department and those State secondary roads, the maintenance of which has been assigned to and accepted by the County. Construction or installation within County owned canals and County owned waterways also requires a permit.

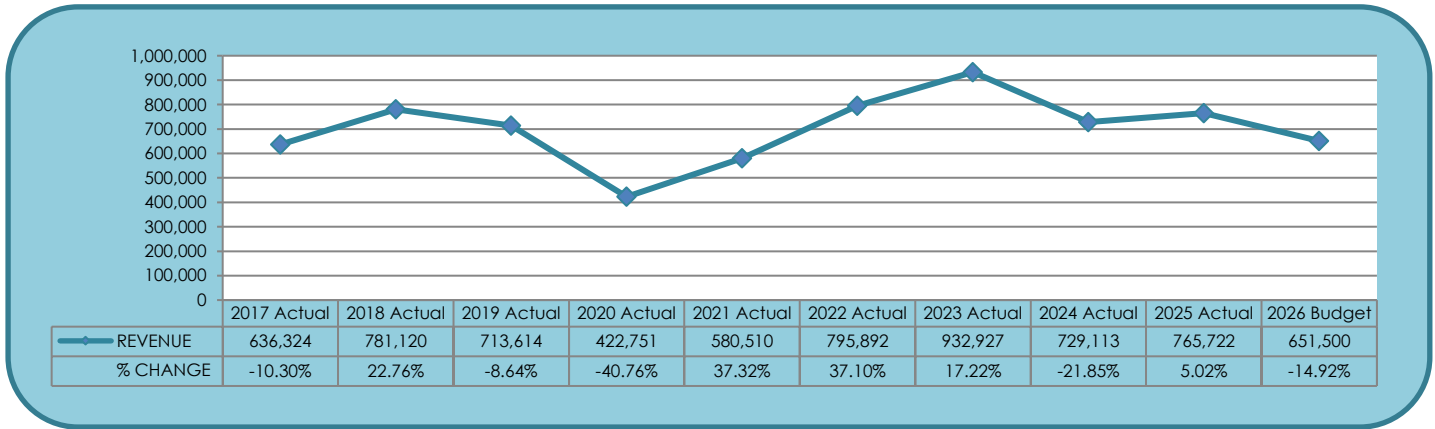
**Legal Authority:** The levy of regulatory fees stems from county home rule authority granted in Article VIII, Sections 1 & 2, Florida Constitution. Sections 125.42 and 337.401-337.40, Florida Statutes, authorizes the Board of County Commissioners to establish an ordinance to charge fees for construction or installation in the public's rights of way. Palm Beach County Ordinance 76-2, the Palm Beach County Public Right of Way Permit Requirement and Fee Schedule Ordinance, authorizes and empowers the County Engineer or his representative to receive and review permit applications, collect fees and issue permits allowing the permittee to enter onto the public rights of way within the County road system to perform specified construction or installation. Resolution R2009-0952 amends R99-1071 which amended the fee schedule of Palm Beach County Ordinance 76-2.

**Current Rate or Formula:** Section 7 of Palm Beach County Ordinance 76-2 lists the permit fee schedule and exemptions. Fees are charged for the following categories: sewers, other underground facilities, catch basins and manholes, underground road crossings, pole lines, turnouts, street connections, construction crossing canals or other waterways, and all other types of construction. Palm Beach County Ordinance 89-4 amends the exemptions to include a permit fee exemption when the construction is for the benefit of a governmental or sub-governmental agency and that agency is a direct party to that construction contract. Also exempted are cable television companies. When the right of way falls within a municipal boundary and the municipality charges a permit fee for inspection of the same construction or installation work, the County does not charge a permit fee. Fees are not waived for construction pursuant to conditions required through zoning and/or a planned unit development. Most of the fees in Section 7 of Palm Beach County Ordinance 76-2 were revised by Resolution R99-1071 which has been repealed and amended by Resolution R2009-0952.

**Restrictions:** Local governments must use this fee revenue to offset the cost of regulation of the public rights of way and the protection of the public in the use and occupancy of such rights of way.

## Revenue Source 2904 Platting Fees Ordinance

Applies in Unincorporated Area



**Description:** Fees charged by the County's Land Development Division pursuant to Article 8 of the Unified Land Development Code (ULDC), Subdivision, Platting, and Required Improvements and Palm Beach County Ordinance 73-4, as amended, the Subdivision and Platting Regulations of Palm Beach County, Florida. These fees include application for plat waiver, application for technical compliance of plats and plans, application/revision for land development permit and application for base building line waiver. The definition of "plat" is a map depicting the division or subdivision of land into lots, blocks, parcels, tracts, or other portions.

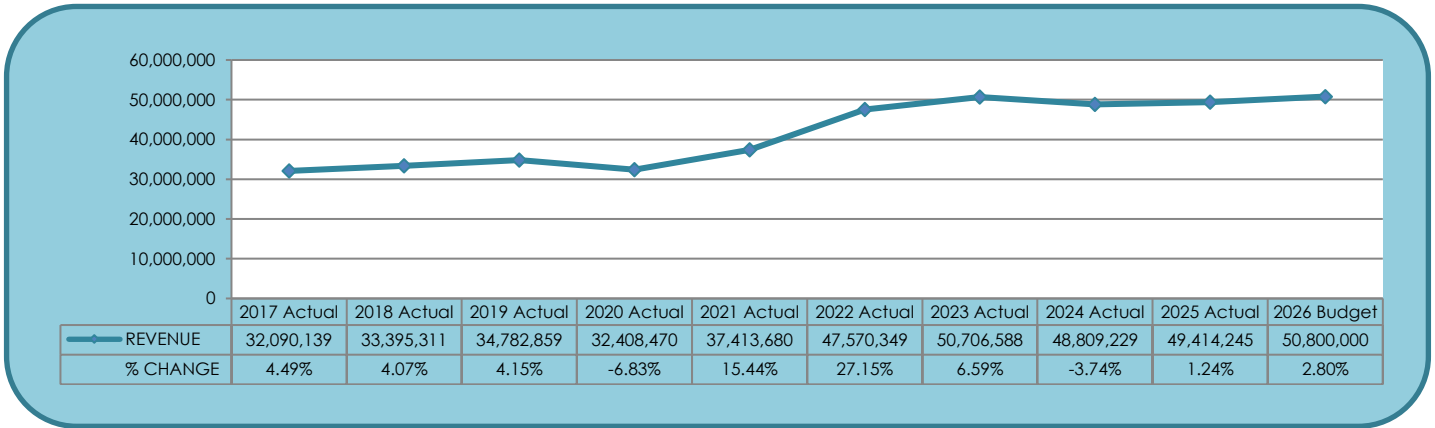
**Legal Authority:** The levy of regulatory fees stems from county home rule authority granted in Article VIII, Sections 1 & 2, Florida Constitution. Article 8 of the Unified Land Development Code (ULDC), Subdivision, Platting, and Required Improvements sets forth the regulations applicable to all subdivision of land in the unincorporated County. The Palm Beach County Board of County Commissioners has the authority to adopt the ULDC pursuant to Article VIII, Section 1(g), Florida Constitution, the Palm Beach County Charter and Sections 125.01 and 163.3161, Florida Statutes. Resolution R2009-0952 (Repealed R99-1071) establishes the current land development fee schedule.

**Current Rate or Formula:** Current platting fee rates are set forth in Section 1 of Resolution R2009-0952. Rates vary by the type of fee.

**Restrictions:** Platting fees are considered regulatory fees and the use of the fee revenue is generally restricted to the direct and indirect costs associated with the land development division.

**Revenue Source 3512**  
**State Revenue Sharing F.S. 218**

Applies Countywide; Distribution Per Formula



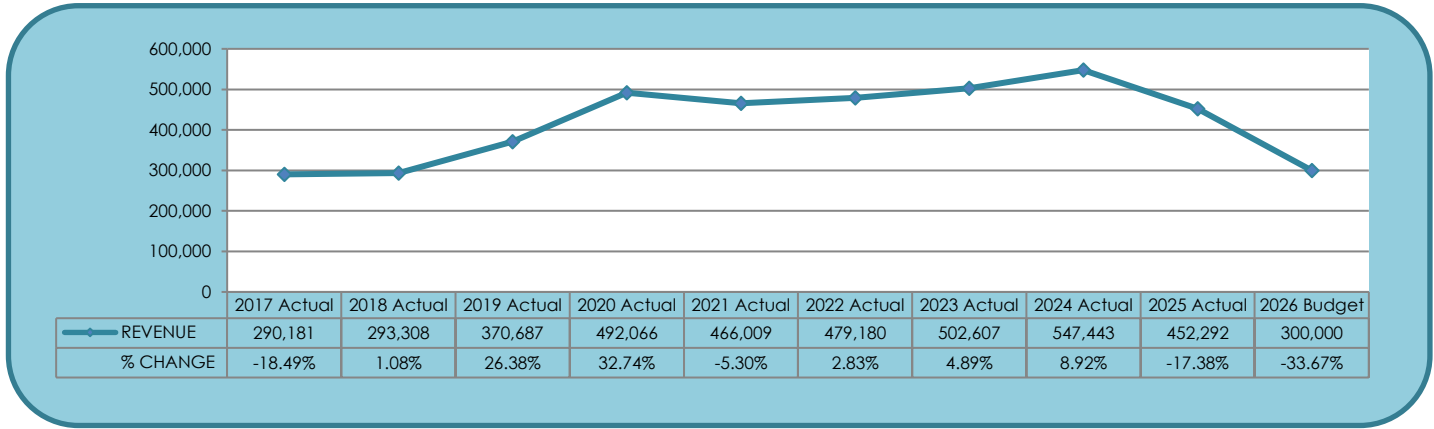
**Description:** The State of Florida's Department of Revenue administers the Revenue Sharing Program, which shares with counties 2.9% of net cigarette tax collections (1.02% of total county revenue sharing) and 2.08% of sales and use tax collections (98.98% of total county revenue sharing). Service charges are assessed against cigarette tax collections before the funds are transferred into the Revenue Sharing Trust Fund for Counties.

**Legal Authority:** Sections 210.20(2)(a) and 212.20(6)(d), Florida Statutes, and Chapter 218, Part II, Florida Statutes. Chapter 2000-173, Laws of Florida, repealed the sharing of intangibles tax revenues with counties via the County Revenue Sharing Program. It replaced the repealed revenue source with a new source by providing that 2.25% of sales and use tax collections be transferred to the Revenue Sharing Trust Fund for counties. Chapter 2003-402, Laws of Florida, implemented the funding reforms of the state court system by decreasing the sales and tax use collections percentage from 2.25% to 2.044%. Chapter 2014-38, Laws of Florida, increased the percentage of net sales tax proceeds transferred to the Revenue Sharing Trust Fund for Counties from 2.044% to 2.0603%. Effective July 1, 2015, Chapter 2015-221, Laws of Florida, increased the percentage of sales and use tax collections transferred to the Revenue Sharing Trust Fund for Counties from 2.0603% to 2.0810%.

**Current Rate or Formula:** Distributions by the State are monthly and represent 95% of the estimated County revenue sharing monies. Annually, in the June settlement, the estimated payments are adjusted to actual and a final distribution for the year is made to the County.

Per Section 218.245(1), Florida Statutes, each county's distribution is determined in three stages. First an apportionment factor is calculated using a formula consisting of three equally weighted factors. The first two factors are the ratios of each county's total population and unincorporated population to the respective totals for all eligible counties. The third factor is the ratio of the county's preceding year's sales tax collections to the total for all eligible counties. The county's apportionment factor is applied to the amount of funds available for distribution in the Trust Fund.

**Revenue Source 3513**  
**Insurance Agents County Licenses**  
 Applies Countywide



**Description:** Insurance representatives, agents and solicitors selling various types of insurance products are required to pay an annual license tax on their original appointment and renewal. The Department of Insurance administers this tax.

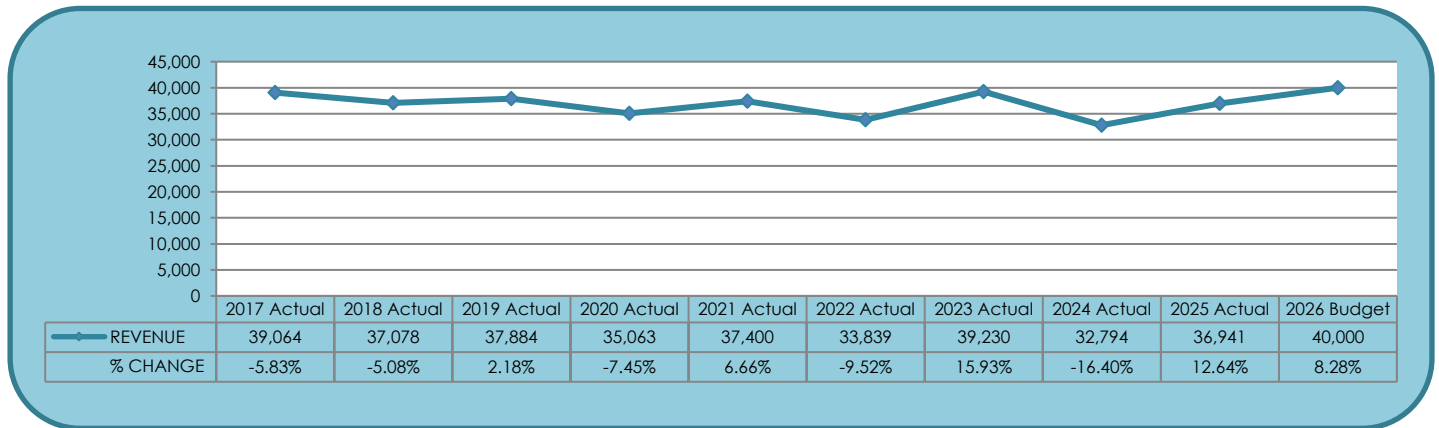
**Legal Authority:** Pursuant to Section 624.501, Florida Statutes, county governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives, agents and solicitors selling various types of insurance products. According to the provisions in Section 624.505, Florida Statutes, the county license tax applies to agents and solicitors with business offices located within the county's jurisdiction, or to their place of residence if no business office is required. If an agent maintains a business office in more than one county, the agent is required to pay the county license tax in each of those counties. Chapter 2018-102, Laws of Florida amends Section 624.501, Florida Statute, reducing the number of policies that can be written each year from 24 to 4 by brokering agents.

**Current Rate or Formula:** The county government's portion is \$6.00 per license. All county taxes are deposited into the Agents and Solicitors County Tax Trust Fund. A separate account is kept for all monies collected for each county. The Department of Insurance administers this tax and is authorized to deduct the 0.7% and 0.3% General Revenue Service Charges prior to any remittance to the counties.

**Restrictions:** The use of the revenue is at the discretion of the governing body.

## Revenue Source 3514 Mobile Home Licenses

Applies in Unincorporated Area Only



**Description:** An annual license tax fee is levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. This license tax is collected in lieu of ad valorem taxes.

**Legal Authority:** Section 320.08, Florida Statutes, levies and imposes annual license taxes for the operation of motor vehicles, mopeds, certain motorized bicycles and mobile homes, as defined in Sections 320.01 and 316.003 (2), Florida Statutes. Section 320.081, Florida Statutes, applies to all mobile homes and park trailers, and to all travel trailers and fifth-wheel trailers exceeding 35 feet in body length, and provides for the collection and distribution of the annual license tax.

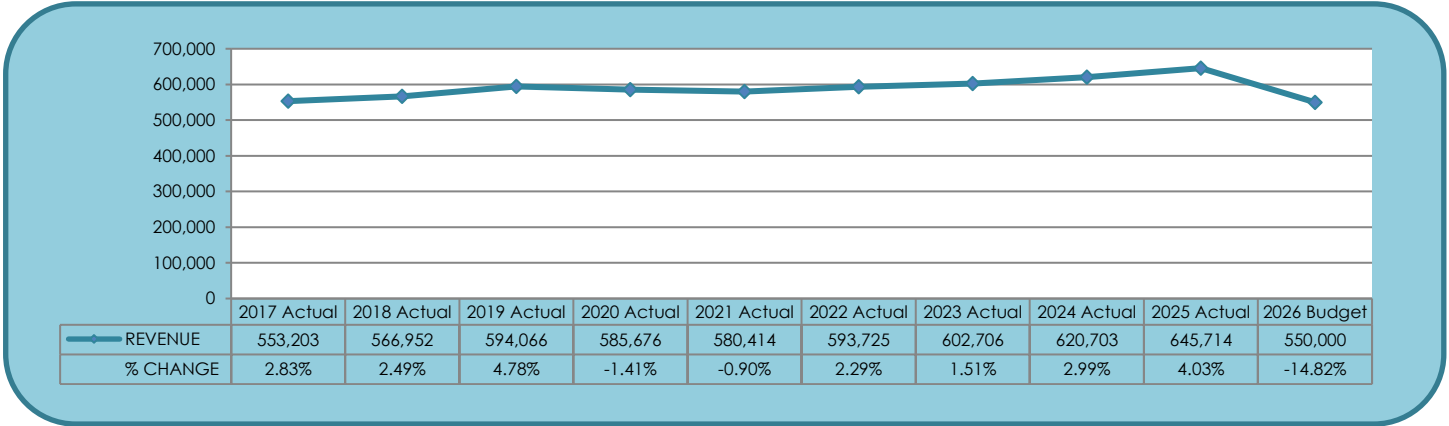
**Current Rate or Formula:** A sticker is issued for payment of these taxes, which range from \$20 to \$80 depending on vehicle type and length. Two deductions are made for each sticker issued for the amounts of \$1.50 and \$1.00 respectively. The proceeds of the former is transferred to the State General Revenue Fund and the proceeds of the latter is deposited into the Florida Mobile Home Relocation Trust Fund. The remaining funds are deposited into the License Tax Collection Trust Fund for distribution to local governments.

The proceeds are distributed to the counties and their respective municipalities where the mobile home and park trailer units are located as follows:

- 50% to the district school board, and
- 50% either to the Board of County Commissioners for units located within the unincorporated areas of the county, or to any municipality within such county for units located within its corporate limits.

**Restrictions:** The use of this revenue is at the discretion of the governing body.

**Revenue Source 3515**  
**Alcoholic Beverage Licenses**  
 Applies Countywide; Distribution Per Formula



**Description:** A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation administers, collects and enforces this tax.

**Legal Authority:** Section 561.342(1), Florida Statutes states that 24 percent of the license taxes imposed on: bottle clubs; beer vendors, manufacturers and distributors; wine vendors, manufacturers and distributors; liquor vendors, chartered or incorporated clubs and horse or dog racetrack caterers located within the county are to be returned to the appropriate county tax collector.

**Current Rate or Formula:** The proceeds are deposited into the Alcoholic Beverage and Tobacco Trust Fund which is subject to the 7.3% General Revenue Service Charge. Monies are distributed to counties and municipalities as follows:

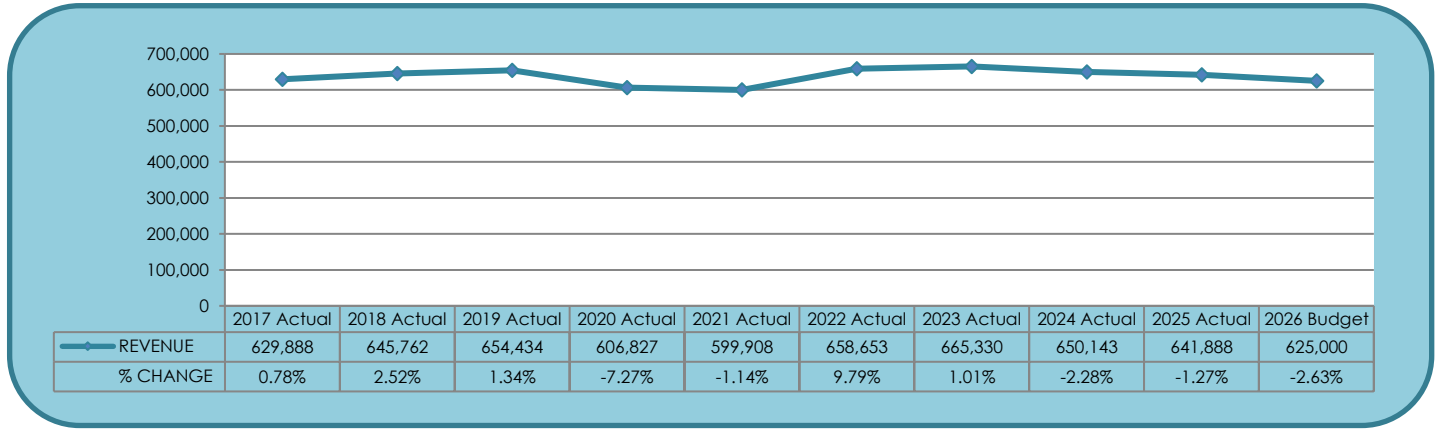
- 24% of the taxes collected within each county shall be returned to that county's tax collector.
- 38% of the taxes collected within an incorporated municipality are returned to the appropriate municipal officer.

**Restrictions:** The use of this revenue is at the discretion of the governing body.

## Revenue Source 3516

### Racing Tax

Applies Countywide; Distribution Per Formula



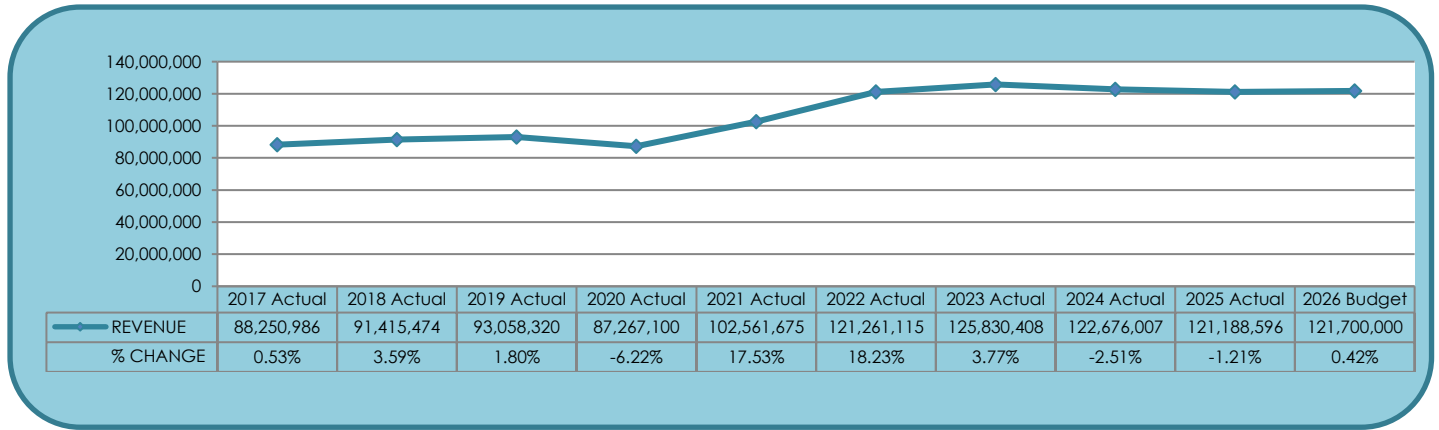
**Description:** Beginning July 1, 2000, and in each fiscal year thereafter, an annual distribution of sales and use tax revenues in the amount of \$29,915,500 will be divided among the State's sixty-seven counties. Chapter 2000-354, Laws of Florida, repealed the annual distribution of \$29,915,500 to counties generated from Pari-mutuel license fees and taxes. It replaced the repealed revenue source with a new source by authorizing an annual distribution of sales and use tax revenues. In addition, one-quarter of the cardroom taxes deposited into the Pari-mutuel Wagering Trust Fund shall be distributed annually by October, 1 to eligible counties and municipalities. Each cardroom operator pays a tax of 10% of the cardroom operation's monthly gross receipts to the State and these funds are then deposited into the Pari-mutuel Wagering Trust Fund.

**Legal Authority:** Pursuant to Section 212.20(6)(a), Florida Statutes, the sum of \$29,915,500 is divided into equal distributions among the State's sixty-seven counties. In addition, pursuant to Section 849.086(13)(h), Florida Statutes, one-quarter of the taxes deposited into the Pari-mutuel Wagering Trust Fund are to be distributed to counties in which the cardrooms are located, and the amount shall be determined by September, 1 and distributed by October, 1 of each year. If more than one cardroom is located in a county, then a portion of the taxes are distributed to the incorporated municipality in which the cardroom is located.

**Current Rate or Formula:** Each year, the \$29,915,500 amount is divided equally among the State's sixty-seven counties. As a result, each county receives \$446,500. The distribution begins each fiscal year on or before January 5th and continues monthly for a total of four months. In addition, 25% of the cardroom taxes deposited into the Pari-mutuel Wagering Trust Fund are distributed annually by October, 1 to the counties and/or municipalities in which the cardrooms are located.

**Restrictions:** The use of the revenue is at the discretion of the governing body.

**Revenue Source 3518**  
**Local Government Half Cent Tax**  
 Applies Countywide; Distribution Per Formula



**Description:** Florida has imposed a general excise tax on sales since 1949, but it was not until 1982 that a portion of that State revenue was distributed to eligible municipal and county governments. The State shares this revenue through the Local Government Half-Cent Sales Tax Program, so called because that portion shared with local governments is one-half of the fifth cents of sales tax remitted. The formula was later changed to a fixed percentage. Counties and municipalities must meet strict eligibility requirements to share in the Program. Distribution by the State is monthly. State General Sales and Use Tax is levied on the retail sale of most tangible personal property items and various services; however, there are many exceptions and distinctions which determine whether a transaction is subject to Sales Tax. The current State General Sales and Use Tax rate is six percent for most transactions.

**Legal Authority:** Sections 212.20(6) and 218.60-62, Florida Statutes, provide definitions and the distribution formula. Sections 218.63 and 218.23, Florida Statutes, specify the eligibility requirements that local governments must satisfy in order to participate in the Local Government Half-Cent Sales Tax Program. Section 218.64, Florida Statutes, stipulates the restrictions on uses of the funds. Chapter 2021-2 requires out-of-state retailers and marketplace providers with no physical presence in Florida to collect the Florida's sales tax on sales of taxable items who makes a substantial number of sales into Florida.

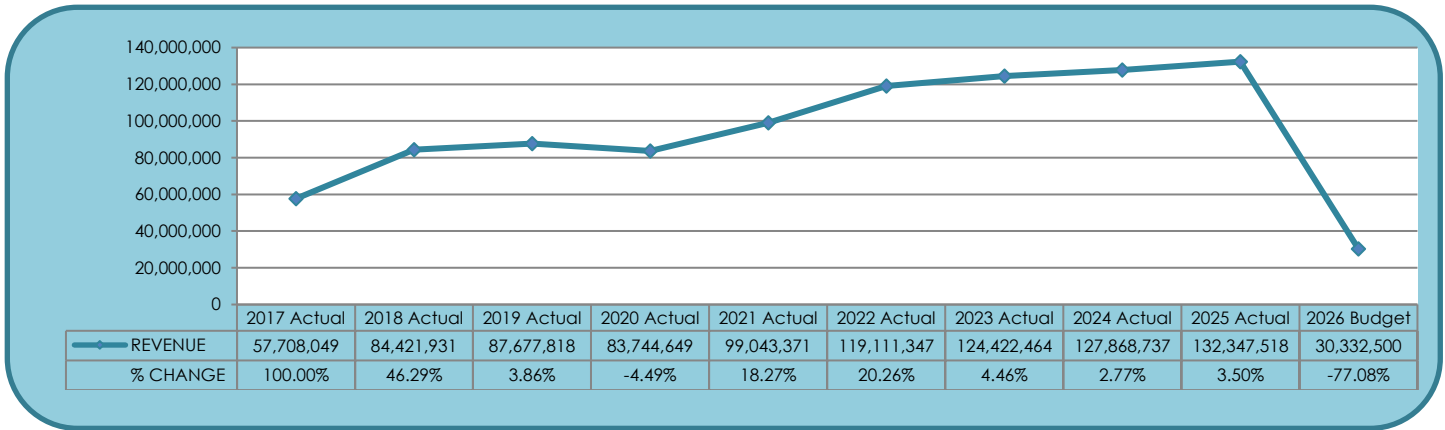
**Current Rate or Formula:** The County and its municipalities share the total Palm Beach County distribution in accordance with a statutorily determined formula. The County's share includes both a countywide component (based on two thirds of the County's incorporated population), and an unincorporated component (based on the unincorporated population). Per section 218.62(2), Florida Statutes, the proportion for each county government shall be computed by dividing the sum of the unincorporated area population plus two-thirds of the incorporated area population by the sum of the total county population plus two-thirds of the incorporated area population. Per section 218.62(3), Florida Statutes, the proportion for each municipal government shall be computed by dividing the population of that municipality by the sum of the total county population plus two-thirds of the incorporated area population. In total, the County receives approximately 60% of the proceeds and the municipalities share the remaining 40%.

The Local Government Half-Cent Sales Tax Program consists of three types of distributions. Palm Beach County qualifies only for the first, or ordinary distribution, which is the allocation based on population. The County is not eligible for the emergency or the supplemental distributions, the first of which is based on low levels of new construction in specific prior years, and the second factors in the inmate population.

**Restrictions:** The portion of the funds received by a county government based on two-thirds of the incorporated population is deemed countywide revenue and must be expended only for countywide tax relief or countywide programs. The remaining county government portion shall be deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis. Revenue can also be pledged for the payment of principal and interest on any capital project.

**Revenue Source 3520**  
**Local Government One Cent Infrastructure Surtax**  
 Applies Countywide

Expired December 31, 2025



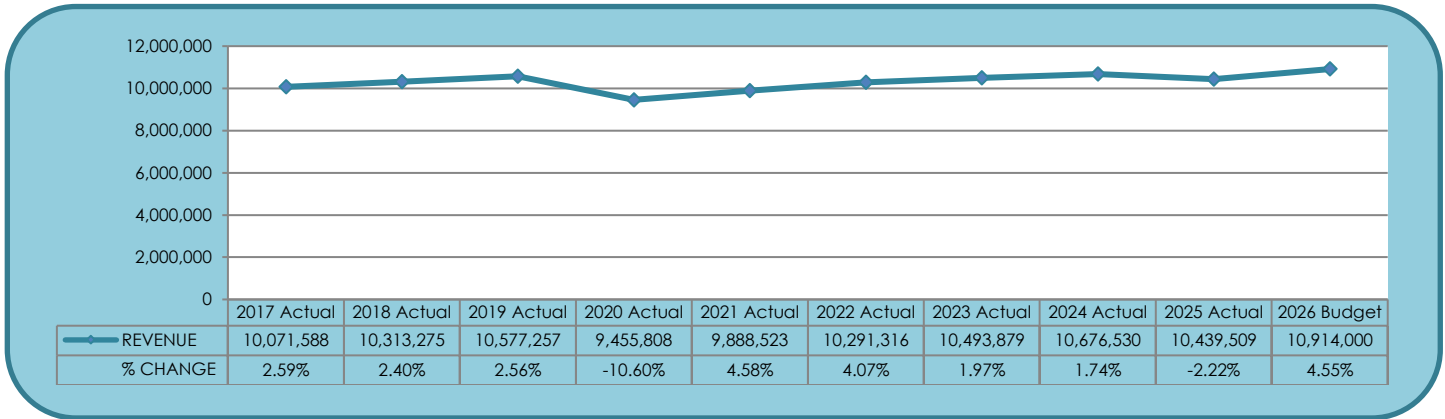
**Description:** Surtax to fund infrastructure repairs, restoration and replacements, and maintain current levels of service provided by the School District, County, and Cities. Infrastructure is clarified (or defined) as public facilities that are necessary to carry out governmental purposes.

**Legal Authority:** On November 8, 2016, the voters of Palm Beach County approved an Infrastructure Surtax that will last for a maximum 10 years (beginning January 1, 2017) or until total proceeds of \$2.7 billion (before September 1st of any year). Before any referendum can adopt a local discretionary sales surtax, Section. 212.055, Florida Statutes, requires an independent certified public accountant to conduct a performance audit of the program. On June 10, 2019, Chapter 2019-64, Laws of Florida amended Section 212.055, Florida Statutes, to require that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in Section 97.021, Florida Statutes, effective January 1, 2020. Upon adoption of an ordinance or resolution, the legislation requires the county or school district to provide the Florida Legislatures Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of a final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. For more requirements please see Chapter 2019-64, Laws of Florida. **This tax ended December 31, 2025.**

**Current Rate or Formula:** Proceeds are distributed 50% to the School District, 30% to Palm Beach County, and 20% to Cities.

**Restrictions:** The surtax will finance the renewal and replacement of existing capital investments, including roadway surfaces, bridges, drainage improvements, canals, park amenities, and government buildings, all of which were deferred during the recent recession and remain outstanding, and projects to maintain levels of service. An independent oversight committee will ensure that spending is consistent with the statutory requirements and the Infrastructure Surtax Project Plan.

**Revenue Source 3542**  
**Constitutional Gas Tax F.S. 206.41 80%**  
 Applies Countywide; Distribution Per Formula



**Description:** The Constitutional Gas Tax of two cents per gallon is levied on motor fuel sold statewide, collected by the Department of Revenue, and transferred to the State Board of Administration (SBA) for distribution to the counties. The only deduction from the revenue is the SBA administrative costs. Monthly receipts are distributed to the counties based on each county's distribution factor.

**Legal Authority:** Section 206.41(1)(a), Florida Statutes, imposes a "constitutional fuel tax" of two cents per net gallon of motor fuel sold in the State. Section 206.47(2) states that the Department of Revenue will transmit the constitutional fuel tax as collected monthly to the SBA to be distributed to the counties based on the formula contained in Section 9(c)(4), Article XII, Florida Constitution (1968).

**Current Rate or Formula:** The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly allocation, the monthly statewide tax receipts are multiplied by each county's distribution factor.

The area component, comprising one-fourth of the distribution factor, is the ratio of county area to state area. The population component, also one-fourth, is the ratio of the total county population to the total population of the state in accordance with the latest available Federal census. The remaining half of the distribution factor, the collection component, is the ratio of total number of motor fuel gallons sold in the county during the previous fiscal year to the total number of motor fuel gallons sold statewide during the previous fiscal year.

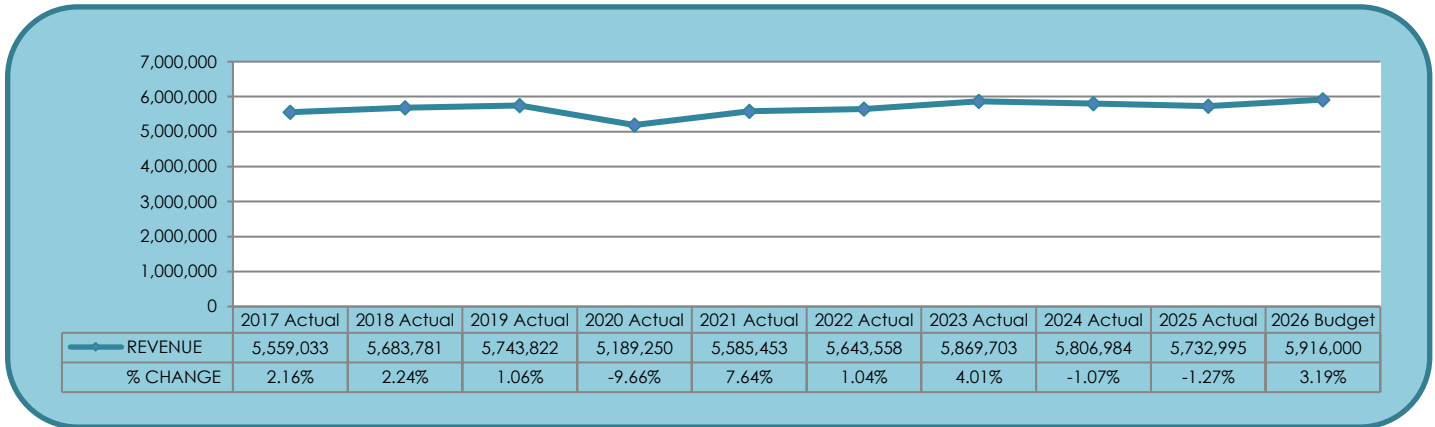
The County's monthly distribution amount is calculated by multiplying the monthly statewide constitutional fuel tax receipts by its distribution factor. Before the proceeds are distributed, the monthly allocation is divided into two parts: an 80% portion and a 20% portion. Revenue Source 3542 represents the 80% portion. The SBA uses the 80% portion to meet any debt service requirement of bond issues pledging the fuel tax receipts. If there is a surplus from the 80% portion, it is distributed to the county. If the SBA determines that the 80% portion is not enough to cover the debt service requirement, it will withhold some of the 20% portion. Otherwise, the 20% portion goes directly to the county. If a county has not pledged the proceeds of bonds administered by the SBA, the full amount of both the 80% and the 20% portion is distributed back to the county.

The interest and principle in accordance with the debt service requirements would be netted against the 80% portion each month. Currently, the County does not have any outstanding bonds administered by the SBA.

**Restrictions:** The proceeds must first be used to meet the debt service requirements, if applicable, from the 80% portion and if necessary, from the 20% portion. Any surplus proceeds distributed back to the counties must be used for the acquisition, construction, and maintenance of roads. The term "maintenance" includes periodic maintenance and routine maintenance as defined in Section 334.03, Florida Statutes, and may include the construction and installation of traffic signals, sidewalks, bicycle paths and landscaping. The funds may be used as matching funds for any federal, state or private grant specifically related to these purposes.

**Revenue Source 3544**  
**County Gas Tax F.S. 206.60**

Applies Countywide; Distribution Per Formula



**Description:** The County Fuel Tax of one cent per gallon is levied on motor fuel sold statewide. The Department of Revenue collects and administers the tax and redistributes the net tax proceeds to the counties on a monthly basis.

**Legal Authority:** Section 206.41(1)(b), Florida Statutes, imposes a “county fuel tax” of one cent per net gallon of motor fuel sold. Section 206.60(1)(a), Florida Statutes, states that the Department of Revenue, after deducting its expenses of collection and the General Revenue Service Charge provided for by Section 215.20, shall divide monthly the proceeds of the county fuel tax in the same manner as the constitutional fuel tax pursuant to Section 206.47, Florida Statutes, as well as the formula contained in Section 9(c)(4), Article XII, Florida Constitution (1968).

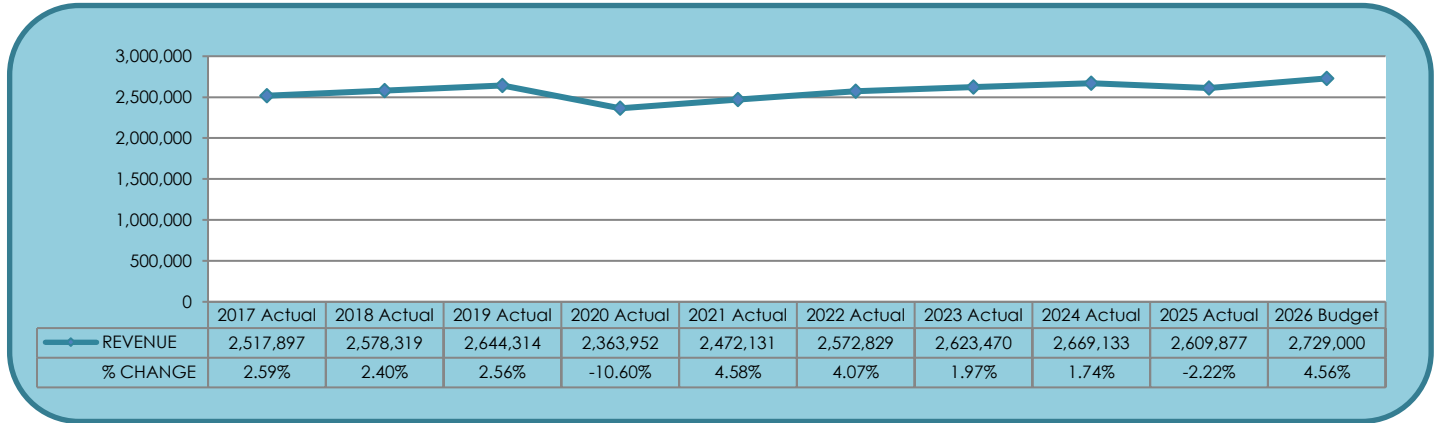
**Current Rate or Formula:** The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly allocation, the monthly statewide tax receipts are multiplied by each county's distribution factor.

The area component, comprising one-fourth of the distribution factor, is the ratio of county area to state area. The population component, also one-fourth, is the ratio of the total county population to the total population of the state in accordance with the latest available Federal census. The remaining half of the distribution factor, the collection component, is the ratio of total number of motor fuel gallons sold in the county during the previous fiscal year to the total number of motor fuel gallons sold statewide during the previous fiscal year.

The County's monthly distribution amount is calculated by multiplying the monthly statewide county fuel tax receipts by its distribution factor.

**Restrictions:** Pursuant to Section 206.60(1)(b), Florida Statutes, the proceeds of the county fuel tax shall be used solely for the acquisition of rights-of way; the construction, reconstruction, operation, maintenance, repair of transportation facilities, roads and bridges; or the reduction of bonded indebtedness of the county incurred for road and bridge or other transportation purposes. HB1813 2003 Legislation includes bicycle paths and pedestrian pathways.

**Revenue Source 3547**  
**Constitutional Gas Tax F.S. 206.41 20%**  
 Applies Countywide; Distribution Per Formula



**Description:** The Constitutional Gas Tax of two cents per gallon is levied on motor fuel sold statewide, collected by the Department of Revenue, and transferred to the State Board of Administration (SBA) for distribution to the counties. The only deduction from the revenue is the SBA administrative costs. Monthly receipts are distributed to the counties based on each county's distribution factor.

**Legal Authority:** Section 206.41(1)(a), Florida Statutes, imposes a "constitutional fuel tax" of two cents per gallon of motor fuel sold in the State. Section 206.47, Florida Statutes, states that the Department of Revenue will transmit the constitutional fuel tax as collected monthly to the SBA to be distributed to the counties based on the formula contained in Section 9(c)(4), Article XII, Florida Constitution (1968).

**Current Rate or Formula:** The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly allocation, the monthly statewide tax receipts are multiplied by each county's distribution factor.

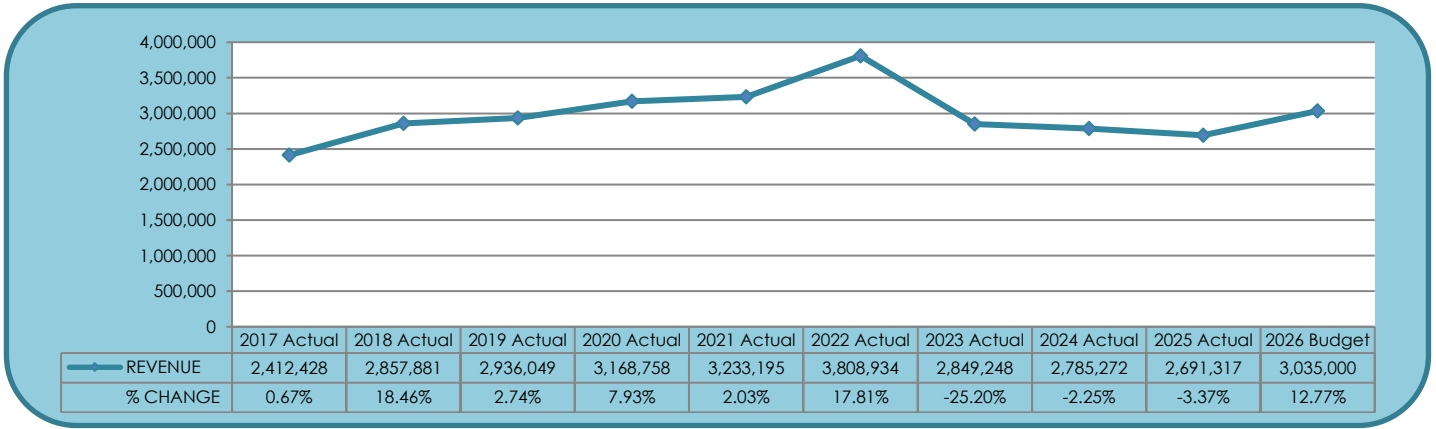
The area component, comprising one-fourth of the distribution factor, is the ratio of county area to state area. The population component, also one-fourth, is the ratio of the total county population to the total population of the state in accordance with the latest available Federal census. The remaining half of the distribution factor, the collection component, is the ratio of total number of motor fuel gallons sold in the county during the previous fiscal year to the total number of motor fuel gallons sold statewide during the previous fiscal year.

The County's monthly distribution amount is calculated by multiplying the monthly statewide constitutional fuel tax receipts by its distribution factor. Before the proceeds are distributed, the monthly allocation is divided into two parts, an 80% portion and a 20% portion. Revenue Source 3547 represents the 20% portion. The SBA uses the 80% portion to meet the debt service requirement of bond issues pledging the fuel tax receipts. If the SBA determines that the 80% portion is not enough to cover the debt service requirement, it will withhold some of the 20% portion. Otherwise, the 20% portion goes directly to the county. If a county has not pledged the proceeds for bonds administered by the SBA, the full amount of both the 80% and 20% portion is distributed back to the county.

The interest and principle, in accordance with the debt service requirements, are netted against the 80% portion each month, and the 20% portion will be utilized, if necessary.

**Restrictions:** The proceeds must first be used to meet debt service requirements, if applicable, from the 80% portion and, if necessary, from the 20% portion. Any surplus proceeds distributed back to the counties must be used for the acquisition, construction, and maintenance of roads. The term "maintenance" includes periodic maintenance and routine maintenance as defined in Section 334.03, Florida Statutes and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state or private grant specifically related to these purposes.

**Revenue Source 4120**  
**Charges for Services - Zoning Fees**  
 Applies in Unincorporated Area Only



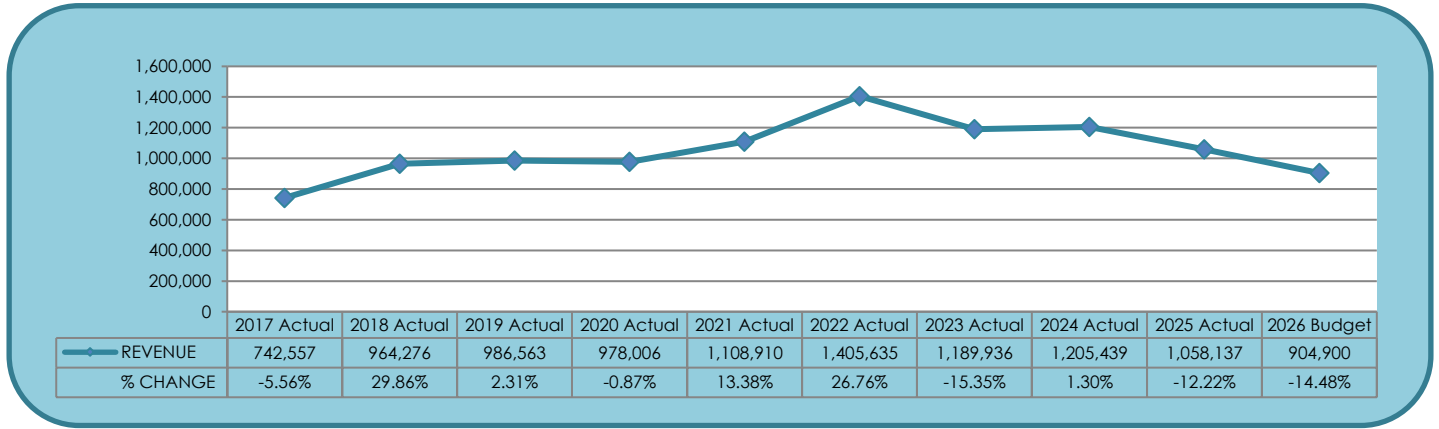
**Description:** Charges for Services - Zoning Fees are fees charged by the County's Zoning Division for re-zoning or special exceptions, variances and special permits. In order to ensure that all development in unincorporated Palm Beach County is consistent with the Comprehensive Plan, Article 6, Zoning Districts, of the Unified Land Development Code (ULDC) establishes a series of zoning districts to ensure that each use is compatible with surrounding uses, served by adequate public facilities, and sensitive to natural and coastal resources. Each district has its own purpose and has permitted uses, conditional uses, special uses and other regulations that control the use of land in each district.

**Legal Authority:** The levy of charges for services stems from county home rule authority granted in Article VIII, Sections 1 & 2, Florida Constitution. The Palm Beach County Board of County Commissioners has the authority to adopt the ULDC pursuant to Article VIII, Section 1(g), Florida Constitution, the Palm Beach County Charter and Sections 125.01 and 163.3161, Florida Statutes. Resolution R2009-1049 (Amended R2008-1754, R92-85) contains the zoning fee schedule.

**Current Rate or Formula:** The schedule of zoning fees is in Attachment "A" of Resolution R2009-1049. Zoning fees are charged for re-zoning or special exceptions, modification of commission requirements, appeals of administrative decisions, special and administrative fees, vegetation protection permits, vegetation removal permit inspections, landscape plan review, landscape field re-inspections, excavation permits, excavation inspections, archaeological fees, master and site plan review fees and fees for miscellaneous services.

**Restrictions:** The use of this fee revenue is generally restricted to both direct and indirect costs associated with the County's zoning division.

**Revenue Source 4122**  
**Building Fees other than Permits**  
 Applies in Unincorporated Area Only



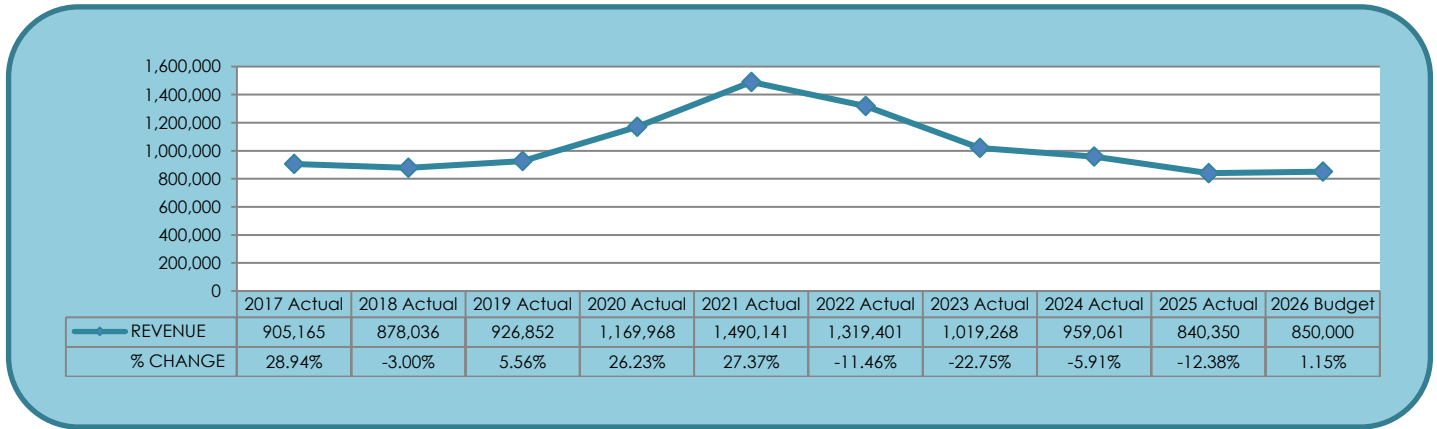
**Description:** Any fees, other than building permits and re-inspections, charged by the Building Division of Palm Beach County are recorded in this revenue source. These fees include plan revision, re-validation, change of contractor/owner, change of lot, duplicate plans/permit, miscellaneous inspection, electric power waivers, inspection agreements, product & system evaluation programs and fax permit process.

**Legal Authority:** Section 125.01, Florida Statutes, Chapters 163 and 553, Florida Statutes and Chapter 84-565, Laws of Florida, as amended, authorize the County to adopt, amend and revise, by ordinance, building, electric, plumbing, mechanical, gas, fire safety, sanitary and related codes. Chapter 163, Florida Statutes authorizes counties to determine and set fees for charges for services and activities necessary to the administration of any ordinance or regulation enacted pursuant to law. The Palm Beach County Construction Permit Fee Schedule as indicated by Palm Beach County Ordinance 2009-038 (Repealed Ord. 2005-018, 2003-012, 89-21), contains the current fees and amounts charged by the County's building division.

**Current Rate or Formula:** The current rates and formulas for other building fees are contained in Exhibit "A" of Palm Beach County Ordinance 2009-038. Tables I.A, I.B, II and III to VI of Exhibit "A" of that ordinance, contain rates for primary permitting fees, plan review, fixed permit fees, miscellaneous inspection fees, and special fees.

**Restrictions:** The use of this fee revenue is generally restricted to those direct and indirect costs associated with the County's building division.

**Revenue Source 4195**  
**Charges Services Impact Fees 3.4% Administrative**  
 Applies Countywide



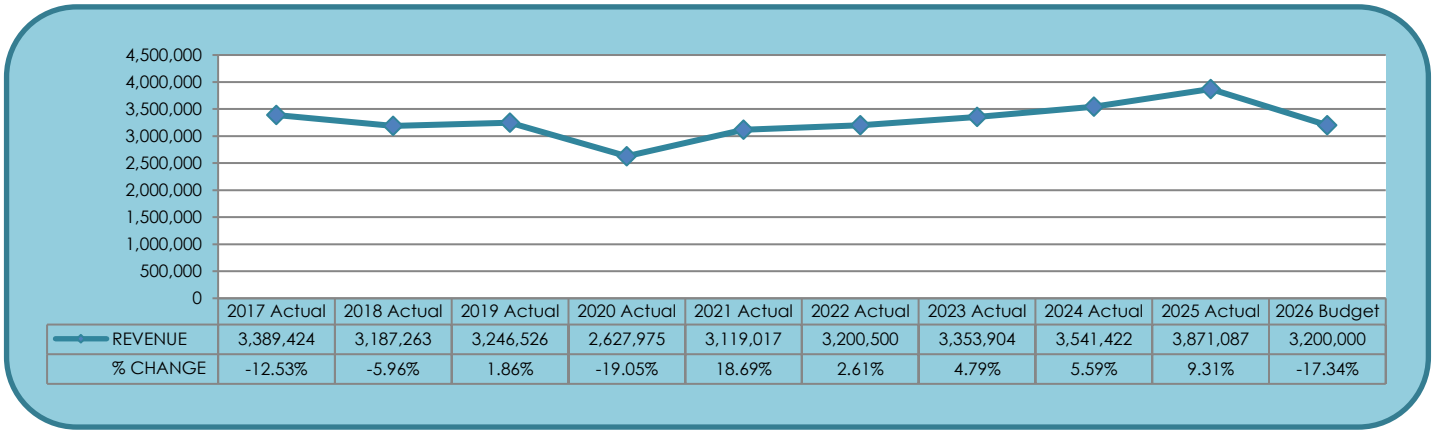
**Description:** A 3.4% administrative fee is charged to cover the costs associated with the administration, investment, accounting, expenditure, and auditing of impact fees collected.

**Legal Authority:** Section (7)(B) of Article 13 of the Palm Beach County Land Development Code provides for administrative fees to cover the costs associated with the collection of impact fees. Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24 and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan authorize the provisions of Article 13. In addition, the provisions of Article 13 are necessary for the implementation of the Comprehensive Plan.

**Current Rate or Formula:** The County is entitled to charge 3.4% of the funds collected to cover the costs associated with the collection of impact fees, per the adoption of Ordinance 2008-015 in May 2008. Prior to 2009, the allowable administrative fee was 2%.

**Restrictions:** These fee revenues are to be used to cover the costs of collecting impact fees, namely administration, investment, accounting, and auditing of the funds.

**Revenue Source 4852**  
**Surcharge \$30 FS 318 Traffic**  
 Applies Countywide



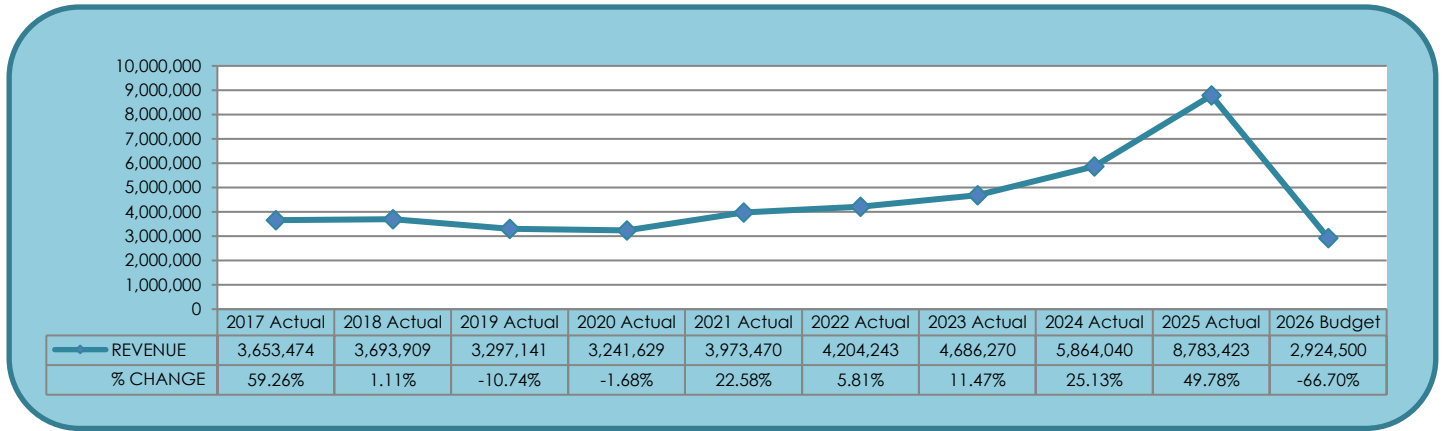
**Description:** Surcharge related to unpaid toll traffic citations for defendants who are eligible to have adjudication of a moving violation withheld and no points assessed on their license.

**Legal Authority:** Section 318.18 (7), Florida Statutes, allows a person to elect to pay \$30 to the clerk of the court plus the amount of the unpaid toll that is shown on the traffic citation, to withhold adjudication and assess no points under Section 322.27, Florida Statutes.

**Current Rate or Formula:** The clerk of the court retains \$5 for administrative purposes and forwards the remaining \$25 plus the amount of the unpaid toll shown on the citation to the government entity that issued the citation for citations issued by toll enforcement officers or to the entity administering the tolls at the facility where the violation occurred for citations issued by law enforcement officers.

**Restrictions:** Any funds received by a governmental entity for this violation may be used for any lawful purpose related to the operation or maintenance of a toll facility.

**Revenue Source 5900**  
**Other Fines and Forfeitures**  
 Applies Countywide



**Description:** Several agencies use this revenue source code, which is for collected fines and liens from enforcement activities. These agencies have been assigned the responsibility to enforce codes by Palm Beach County Ordinances. More specifically, the Sheriff's Office has been given the responsibility for the Alarm Ordinance, the Planning, Zoning & Building (PZ&B) Code Enforcement Division has been given responsibility for fifteen different ordinances and codes, and the PZ&B Contractor Certification Division has been given the responsibility for the enforcement of the Contractor's Certification Program. In addition, collections for other delinquent enforcement fines and liens by the County's Collection Agency are credited to this revenue source. Also included are the "Moving Violation Surcharge" fees, as well as funds from the Drug Abuse Trust Fund and the Crime Prevention Fund. To a lesser extent, miscellaneous fines from animal care and control activities at Public Safety are coded to this revenue source, as well as miscellaneous fines from the enforcement of Purchasing Ordinances, other Court Activities, and non-departmental collection services. Effective July 1, 2004, pursuant to Revision 7 to Article V of the Florida Constitution, most of the other Fines and Forfeitures generated from the State Court system will be submitted to the State to fund the State Court System.

**Legal Authority:** Chapter 125, Florida Statutes, establishes the right and power of counties to provide for the health, safety, and general welfare of existing and future residents by enacting and enforcing land development and administrative regulations for the protection of the public. Chapter 162, Florida Statutes, empowers local governing bodies to adopt a code enforcement system giving them the power and authority to hold hearings and assess fines and liens against violators of county codes and ordinances. Chapter 318, Florida Statutes, gives counties the power and authority to impose and collect traffic fines and establishes the fees. The Palm Beach County Code authorizes the collection of fines and fees relating to the enforcement of specific codes and ordinances.

**Current Rate or Formula:** False Alarm fine amounts are outlined under Palm Beach County Ordinance 02-013, Section 10. The fine amounts to be assessed, which are related to the violation of various county codes and ordinances, is outlined under Palm Beach County Ordinance 90-45 and amended by Ordinance 2003-019 and 2006-011. Additionally, the Palm Beach County Code outlines other ordinances specific to the collection of fines by miscellaneous agencies, along with the amounts to be assessed.

**Restrictions:** In general, revenue in the General Fund is unrestricted, and revenue in other funds is for the support of the related enforcing agencies. Moving Violation Surcharge revenue is restricted to use in the procurement and operation of an 800 MHz Trunked Radio system.