



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

D.5.

9/24/2024

Subject:

Adoption of the Final Millage Resolutions for FY 2024-2025 for Dependent Special Taxing Districts

Fiscal Impact:

Dept/Office:

Budget Office

Requested Action:

It is recommended that the Board of County Commissioners adopt the attached resolutions establishing final millages for FY 2024-2025 for those dependent special taxing districts for which the County levies a millage and authorize the Chair to sign the resolutions.

Summary Explanation and Background:

<u>Special Dependent Taxing District or Unit</u>	FY 2024-2025 % Change From		FY 2024-2025	FY 2024-2025
	<u>Adopted</u> <u>Millages</u>	<u>Rolled-Back</u> <u>Millages</u>	<u>Rolled-Back</u> <u>Millages</u>	<u>Adopted</u> <u>Revenue</u>
Brevard Co. Free Public Library District	0.3306	2.16%	0.3236	\$22,431,234
Brevard Mosquito Control District	0.1367	2.63%	0.1332	\$9,275,105
Brevard Co. Rec. Special District IV Ops. and Maint.	0.5036	1.61%	0.4956	\$3,476,368
Titusville-Cocoa Airport Authority	0.0000	N/A	0.0000	\$0
South Brevard Recreation Special District – Operating	0.2178	2.11%	0.2133	\$8,753,309
South Brevard Recreation Special District – Debt	0.0328	N/A	N/A	\$1,323,067
North Brevard Recreation Special District - Operating	0.1657	2.86%	0.1611	\$904,349
North Brevard Recreation Special District - Debt	0.2034	N/A	N/A	\$1,110,106

These resolutions provide the documentation that permits the Property Appraiser and Tax Collector to extend the tax rolls and prepare tax bills, respectively, for FY 2024-2025.

Clerk to the Board Instructions:

Maintain necessary documents for records retention.



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

September 25, 2024

Honorable Lisa Cullen
Brevard County Tax Collector
400 South Street
Titusville, Florida 32780

Dear Ms. Cullen:

Re: Resolutions Establishing Final Millages for Dependent Special Taxing Districts for Fiscal Year 2024-2025

The Board of County Commissioners, in special session on September 24, 2024, adopted the following Resolutions establishing final millages for Dependent Special Taxing Districts for Fiscal Year 2024-2025:

Resolution No.	24-096	Brevard County Free Public Library District
	24-097	Brevard Mosquito Control District
	24-098	Recreation Special District IV - Operations and Maintenance
	24-099	Titusville-Cocoa Airport Authority
	24-100	South Brevard Recreation Special District – Operating
	24-101	North Brevard Recreation Special District - Operating

Enclosed are certified copies of each Resolution.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

A handwritten signature in cursive script, reading "Kimberly Powell", is written over the typed name and title.

Kim Powell, Clerk to the Board

Encls. (6)

cc: Finance
Budget



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

September 25, 2024

Honorable Dana Blickley
Brevard County Property Appraiser
400 South Street
Titusville, Florida 32780

Dear Ms. Blickley:

Re: Resolutions Establishing Final Millages for Dependent Special Taxing Districts for Fiscal Year 2024-2025

The Board of County Commissioners, in special session on September 24, 2024, adopted the following Resolutions establishing final millages for Dependent Special Taxing Districts for Fiscal Year 2024-2025:

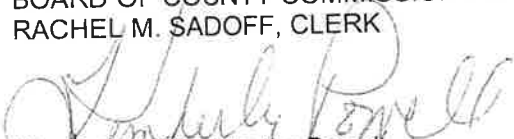
Resolution No.	24-096	Brevard County Free Public Library District
	24-097	Brevard Mosquito Control District
	24-098	Recreation Special District IV - Operations and Maintenance
	24-099	Titusville-Cocoa Airport Authority
	24-100	South Brevard Recreation Special District - Operating
	24-101	North Brevard Recreation Special District - Operating

Enclosed are certified copies of each Resolution.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kim Powell, Clerk to the Board

Encls. (6)

cc: Finance
Budget

RESOLUTION NO. 24-096

A RESOLUTION TO ADOPT A FINAL MILLAGE PURSUANT TO CHAPTER 200, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO ADOPT THE FINAL MILLAGE FOR THE BREVARD COUNTY FREE PUBLIC LIBRARY DISTRICT FOR FISCAL YEAR 2024-2025 PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, as amended, requires that the Board of County Commissioners of Brevard County, Florida, adopt a resolution specifying the millage to be levied for taxing entities of which the Board of County Commissioners of Brevard County, Florida, is the taxing authority; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, advertised its intent to adopt a final millage for the Brevard County Free Public Library District; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, held a public hearing to adopt a millage for that Authority; and

WHEREAS, the millage to be levied and the percent increase over the rolled back/rolled forward rate stated in Exhibit "A" of this resolution have been publicly read in full.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that:

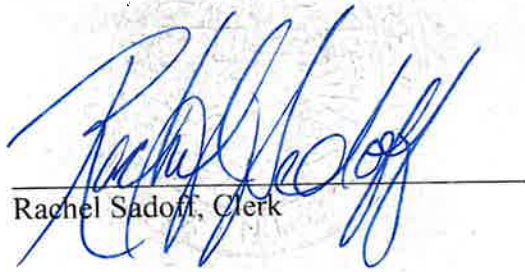
1. This resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the Brevard County Free Public Library District, does hereby levy the millage specified in Exhibit "A".

3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County, Florida.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 24th DAY OF SEPTEMBER, A.D., 2024.

ATTEST:



Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By: _____
Jason Steele, Chair

As approved by the Board on September 24, 2024.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS
BREVARD COUNTY FREE PUBLIC LIBRARY DISTRICT

Tax District or Unit	FY 2024-2025 Adopted Millages	% Change From Rolled-Back Millages	FY 2024-2025 Rolled-Back Millages	FY 2024-2025 Ad Valorem Revenue
Brevard Library District	0.3306	2.16%	0.3236	\$22,431,234

RESOLUTION NO. 24-097

A RESOLUTION TO ADOPT A FINAL MILLAGE PURSUANT TO CHAPTER 200, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO ADOPT THE FINAL MILLAGE FOR THE BREVARD MOSQUITO CONTROL DISTRICT FOR FISCAL YEAR 2024-2025 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, as amended, requires that the Board of County Commissioners of Brevard County, Florida, adopt a resolution specifying the millage to be levied for taxing entities of which the Board of County Commissioners of Brevard County, Florida, is the taxing authority; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, advertised its intent to adopt a final millage for the Brevard Mosquito Control District; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, held a public hearing to adopt a millage for that Authority; and

WHEREAS, the millage to be levied and the percent increase over the rolled back/rolled forward rate stated in Exhibit "A" of this resolution have been publicly read in full.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that:

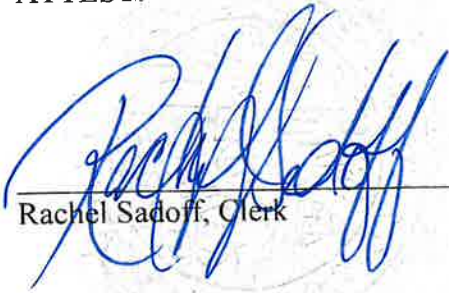
1. This resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the Brevard Mosquito Control District, does hereby levy the millage specified in Exhibit "A".

3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County, Florida.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 24th DAY OF SEPTEMBER, A.D., 2024.

ATTEST:



Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By: 

Jason Steele, Chair

As approved by the Board on September 24, 2024.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS
BREVARD MOSQUITO CONTROL DISTRICT

Tax District or Unit	FY 2024-2025 Adopted Millages	% Change From Rolled-Back Millages	FY 2024-2025 Rolled-Back Millages	FY 2024-2025 Ad Valorem Revenue
Brevard Mosquito Control	0.1367	2.63%	0.1332	\$9,275,105

RESOLUTION NO. 24-098

A RESOLUTION TO ADOPT A FINAL MILLAGE PURSUANT TO CHAPTER 200, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO ADOPT THE FINAL MILLAGE FOR THE BREVARD COUNTY RECREATION SPECIAL DISTRICT IV OPERATIONS AND MAINTENANCE FOR FISCAL YEAR 2024-2025 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, as amended, requires that the Board of County Commissioners of Brevard County, Florida, adopt a resolution specifying the millage to be levied for taxing entities of which the Board of County Commissioners of Brevard County, Florida, is the taxing authority; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, advertised its intent to adopt a final millage for the Brevard County Recreation Special District IV Operations and Maintenance; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, held a public hearing to adopt a millage for that Authority; and

WHEREAS, the millage to be levied and the percent increase over the rolled back/rolled forward rate stated in Exhibit "A" of this resolution have been publicly read in full.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that:

1. This Resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.

2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the Brevard County Recreation Special District IV Operations and Maintenance, does hereby levy the millage specified in Exhibit "A".

3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 24th DAY OF SEPTEMBER, A.D., 2024.

ATTEST:



Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By: 
Jason Steele, Chair

As approved by the Board on September 24, 2024.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS
BREVARD COUNTY RECREATION SPECIAL DISTRICT IV OPERATIONS AND MAINTENANCE

Tax District or Unit	FY 2024-2025 Adopted Millages	% Change From Rolled-Back Millages	FY 2024-2025 Rolled-Back Millages	FY 2024-2025 Ad Valorem Revenue
Recreation District 4 Maintenance	0.5036	1.61%	0.4956	\$3,476,368

RESOLUTION NO. 24-099

A RESOLUTION TO ADOPT A FINAL MILLAGE PURSUANT TO CHAPTER 200, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO ADOPT THE FINAL MILLAGE FOR THE TITUSVILLE-COCOA AIRPORT AUTHORITY FOR FISCAL YEAR 2024-2025 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, as amended, requires that the Board of County Commissioners of Brevard County, Florida, adopt a resolution specifying the millage to be levied for taxing entities of which the Board of County Commissioners of Brevard County, Florida, is the taxing authority; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, advertised its intent to adopt a final millage for the Titusville-Cocoa Airport Authority; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, held a public hearing to adopt a millage for that Authority; and

WHEREAS, the millage to be levied and the percent increase over the rolled back/rolled forward rate stated in Exhibit "A" of this resolution have been publicly read in full.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that:

1. This resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the Titusville-Cocoa Airport Authority, does hereby levy the millage specified in Exhibit "A".

3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County, Florida.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 24th DAY OF SEPTEMBER, A.D., 2024.

ATTEST:



Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By: 

Jason Steele, Chair

As approved by the Board on September 24, 2024.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS
TITUSVILLE-COCOA AIRPORT AUTHORITY

Tax District or Unit	FY 2024-2025 Adopted Millages	% Change From Rolled-Back Millages	FY 2024-2025 Rolled-Back Millages	FY 2024-2025 Ad Valorem Revenue
TI-CO Airport Authority	0.0000	0.00%	0.0000	\$0

RESOLUTION NO. 24 - 100

A RESOLUTION TO ADOPT A FINAL MILLAGE PURSUANT TO CHAPTER 200, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO ADOPT THE FINAL MILLAGE FOR THE SOUTH BREVARD RECREATION SPECIAL DISTRICT FOR FISCAL YEAR 2024-2025 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, as amended, requires that the Board of County Commissioners of Brevard County, Florida, adopt a resolution specifying the millage to be levied for taxing entities of which the Board of County Commissioners of Brevard County, Florida, is the taxing authority; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, advertised its intent to adopt a final millage for the South Brevard Recreation Special District; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, held a public hearing to adopt a millage for that Authority; and

WHEREAS, the millage to be levied and the percent increase over the rolled back/rolled forward rate stated in Exhibit "A" of this resolution have been publicly read in full.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that:

1. This Resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the South Brevard Recreation Special District, does hereby levy the millage specified in Exhibit "A".

3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 24th DAY OF SEPTEMBER, A.D., 2024.

ATTEST:



Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By: 

Jason Steele, Chair

As approved by the Board on September 24, 2024.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS
SOUTH BREVARD RECREATION SPECIAL DISTRICT

Tax District or Unit	FY 2024-2025 Adopted Millages	% Change From Rolled-Back Millages	FY 2024-2025 Rolled-Back Millages	FY 2024-2025 Ad Valorem Revenue
S. Brevard Recreation District. - Operating	0.2178	2.11%	0.2133	\$8,753,309
S. Brevard Recreation District - Debt	0.0328	N/A	N/A	\$1,323,067

RESOLUTION NO. 24-101

A RESOLUTION TO ADOPT A FINAL MILLAGE PURSUANT TO CHAPTER 200, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO ADOPT THE FINAL MILLAGE FOR THE NORTH BREVARD RECREATION SPECIAL DISTRICT FOR FISCAL YEAR 2024-2025 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, as amended, requires that the Board of County Commissioners of Brevard County, Florida, adopt a resolution specifying the millage to be levied for taxing entities of which the Board of County Commissioners of Brevard County, Florida, is the taxing authority; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, advertised its intent to adopt a final millage for the North Brevard Recreation Special District; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, held a public hearing to adopt a millage for that Authority; and

WHEREAS, the millage to be levied and the percent increase over the rolled back/rolled forward rate stated in Exhibit "A" of this resolution have been publicly read in full.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that:

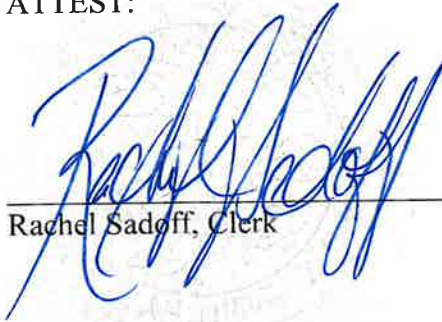
1. This Resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the North Brevard Recreation Special District, does hereby levy the millage specified in Exhibit "A".

3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 24th DAY OF SEPTEMBER, A.D., 2024.

ATTEST:



Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA

By: _____
Jason Steele, Chair

As approved by the Board on September 24, 2024.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS
NORTH BREVARD RECREATION SPECIAL DISTRICT

Tax District or Unit	FY 2024-2025 Adopted Millages	% Change From Rolled-Back Millages	FY 2024-2025 Rolled-Back Millages	FY 2024-2025 Ad Valorem Revenue
N. Brevard Recreation District 1/Titusville- Operating	0.1657	2.86%	0.1611	\$904,349
N. Brevard Recreation District 1/Titusville- Debt	0.2034	N/A	N/A	\$1,110,106