



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

H.4.

7/23/2024

Subject:

Adoption of Proposed FY 2024-2025 Ad Valorem Millages

Fiscal Impact:

Proposed millage rates and associated tax revenues are included in the attachment.

Dept/Office:

Budget Office

Requested Action:

It is requested that the FY 2024-2025 Proposed Millages be approved for the purpose of notification to taxpayers by the Brevard County Property Appraiser. It is also recommended that the County Manager be instructed to complete the Florida Department of Revenue's Certifications of Taxable Value, Forms DR-420.

Summary Explanation and Background:

Florida Truth in Millage (TRIM) requires the Board set the proposed millages for the County's property tax levies no later than August 4, 2024. The Property Appraiser will be advised of the millage rates set at this public hearing through completion of the Florida Department of Revenue's Certification of Taxable Value, Forms DR-420. The millages approved at this meeting will be certified to the Property Appraiser for inclusion in the TRIM "Notice of Proposed Property Taxes." This Notice provides the taxpayers with their official notice regarding the first public hearing on the FY 2024-2025 budget, and the proposed millages. The Notice also provides taxpayers with the current assessment of their property and the potential revenue generated from the proposed millages on their taxes. The first public hearing on the FY 2024-2025 budget will be held on September 10, 2024, at 5:30 pm.

Once the proposed millages are approved, millages may be reduced or increased at the subsequent public hearings. If the millages are increased, a second notice would be required to be sent to all property owners, at the expense of the taxing authority.

After today's public hearing and the approval of the County's proposed millages, the following steps remain in the FY 2024-2025 millage and budget adoption process.

1. No later than August 4, 2024, the Budget Office will provide executed copies of the Certification of Taxable Value to the Property Appraiser.
2. On or before August 24, 2024, the Property Appraiser will mail the "2024 Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 10, 2024, at 5:30 pm, the Board of County Commissioners will conduct its first public hearing on the millages and budget. The formal adoption of the tentative millages and adoption of the

tentative budget will take place at this public hearing.

4. On September 20, 2024, the second public hearing will be advertised in the newspaper.
5. The Board will conduct the final public hearing on the millages and the budget on September 24, 2024, at 5:30 pm. Adoption of the millages and budget by separate resolutions will take place at this final public hearing.

Clerk to the Board Instructions:

Maintain information for records retention.



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July 24, 2024

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

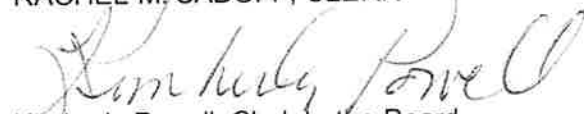
RE: Item H.4., Adoption of Proposed FY 2024-2025 Ad Valorem Millages

The Board of County Commissioners, in regular session on July 23, 2024, approved the FY 2024-2025 Proposed Millages for the purpose of notification to taxpayers by the Brevard County Property Appraiser; and instructed the County Manager to complete the Florida Department of Revenue's Certifications of Taxable Value, Forms DR-420.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

/sm

cc: Property Appraiser
County Manager
Finance
Budget

**BREVARD COUNTY, FLORIDA, MILLAGES AND TAXABLE PROPERTY VALUES,
FY 2024-2025 Proposed
Certified June 28, 2024**

Tax District or Unit	FY 2024-2025 Rolled-Back Millage Rates	FY 2023-2024 Adopted Millage Rates	FY 2024-2025 New			FY 2024-2025 Proposed		FY 2024-2025 Proposed Revenue Compared to FY 2023-2024	FY 2024-2025 New Construction Gross Tax Revenues
			FY 2024-2025 Certified Taxable Property Value	FY 2024-2025 Construction Gross Taxable Property Value	FY 2024-2025 Proposed Millage Rates	FY 2024-2025 Proposed Millage Rates Compared to FY 2023-2024	FY 2024-2025 Proposed Revenues		
Brevard County BCC - Operating	2.8648	3.0486	\$67,504,541,621	\$1,898,527,279	2.9207	(4.20%)	\$197,160,515	\$11,122,899	\$5,545,029
Brevard County Free Public Library District	0.3236	0.3467	\$67,850,071,837	\$1,898,527,279	0.3306	(4.64%)	\$22,431,234	\$1,159,683	\$627,653
Brevard County Mosquito Control District	0.1332	0.1427	\$67,850,071,837	\$1,898,527,279	0.1367	(4.20%)	\$9,275,105	\$519,840	\$259,529
Fire Control MSTU	0.4798	0.5115	\$32,267,450,550	\$819,380,898	0.4929	(3.64%)	\$15,904,626	\$854,713	\$403,873
Recreation (District 1)	0.4160	0.4430	\$8,325,217,937	\$183,917,439	0.4281	(3.36%)	\$3,564,026	\$179,569	\$78,735
Recreation Special District Operations and Maint (District 4)	0.4956	0.5277	\$6,903,033,566	\$239,911,598	0.5036	(4.57%)	\$3,476,368	\$207,390	\$120,819
Titusville-Cocoa Airport Authority	-	-	\$26,790,227,703	\$497,722,962	-	-	\$0	\$0	\$0
Law Enforcement	0.8456	0.9031	\$29,567,430,055	\$744,470,582	0.8699	(3.68%)	\$25,720,707	\$1,377,756	\$647,615
Road and Bridge Maintenance District 1 MSTU	0.4836	0.5167	\$5,369,644,833	\$87,454,523	0.4980	(3.62%)	\$2,674,083	\$119,720	\$43,552
Road and Bridge Maintenance District 2 MSTU	0.1643	0.1745	\$7,272,559,626	\$52,653,295	0.1687	(3.32%)	\$1,226,881	\$43,879	\$8,883
Road and Bridge Maintenance District 3 MSTU	0.1846	0.2003	\$3,133,429,257	\$48,708,803	0.1901	(5.09%)	\$595,665	\$26,136	\$9,260
Road and Bridge Maintenance District 4 MSTU	0.2151	0.2290	\$9,039,254,472	\$464,629,984	0.2212	(3.41%)	\$1,999,483	\$157,966	\$102,776
Road and Bridge Maintenance District 5 MSTU	0.2849	0.3056	\$2,364,789,151	\$19,104,181	0.2938	(3.86%)	\$694,775	\$25,666	\$5,613
Road and Bridge Maintenance District 4; North Beaches MSTU	0.1812	0.1948	\$971,603,381	\$1,231,383	0.1866	(4.21%)	\$181,301	\$5,454	\$230
Road and Bridge Maintenance District 4 MI So MSTU	0.0958	0.1032	\$266,961,904	\$6,443,368	0.0984	(4.65%)	\$26,269	\$1,373	\$634
Environmentally Endangered Lands (2024)	0.0455	0.0488	\$67,850,071,837	\$1,898,527,279	0.0467	(4.30%)	\$3,168,598	\$174,506	\$88,661
Port St. John/Canaveral Groves Recreation	0.2605	0.2724	\$2,234,711,559	\$20,192,908	0.2682	(1.54%)	\$599,350	\$22,521	\$5,416
North Brevard Recreation Special District	0.1611	0.1728	\$5,457,749,181	\$150,784,248	0.1657	(4.11%)	\$904,349	\$50,345	\$24,985
Merritt Island Recreation MSTU	0.2264	0.2395	\$5,571,433,923	\$46,189,641	0.2326	(2.88%)	\$1,295,916	\$47,780	\$10,744
South Brevard Special Recreation District	0.2133	0.2286	\$40,189,664,028	\$1,385,500,721	0.2178	(4.72%)	\$8,753,309	\$507,551	\$301,762
Sub - Total Operating							\$299,652,560	\$16,604,747	\$8,285,768
Environmentally Endangered Lands - Voted, Debt (2024)	n/a	0.0163	\$68,089,107,211	\$1,898,527,279	0.0078	(52.15%)	\$531,095	(\$473,061)	\$14,809
North Brevard Recreation Special District - Voted, Debt	n/a	0.2128	\$5,457,749,181	\$150,784,248	0.2034	(4.42%)	\$1,110,106	\$57,878	\$30,670
Merritt Island Recreation - Voted, Debt	n/a	0.0914	\$5,571,433,923	\$46,189,641	0.0888	(2.84%)	\$494,743	\$18,419	\$4,102
South Brevard Recreation Special District - Voted, Debt	n/a	0.0345	\$40,337,409,838	\$1,385,500,721	0.0328	(4.93%)	\$1,323,067	\$73,214	\$45,444
Sub - Total Debt Service							\$3,459,011	(\$323,550)	\$95,024
Total Operating and Debt Service							\$303,111,571	\$16,281,197	\$8,380,792

Aggregate FY 2023-2024 (CURRENT) Operating Millage 4.6383
Aggregate FY 2024-2025 ROLLED BACK/FORWARD Operating Millage 4.4390
Aggregate FY 2024-2025 Proposed Operating Millage 4.4390
Percent Change from FY 2024-2025 Aggregate ROLLED BACK/FORWARD Operating Millage 0.00%
Percent Change from Aggregate FY 2023-2024 (CURRENT) Operating Millage -4.30%