



AGENDA REPORT  
July 23, 2019

**Adoption of Proposed FY 2019-2020 Ad Valorem Millages**

---

---

**SUBJECT:**

Adoption of Proposed FY 2019-2020 Ad Valorem Millages

**FISCAL IMPACT:**

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

**DEPT/OFFICE:**

Budget

**REQUESTED ACTION:**

It is requested that the FY 2019-2020 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, 2019. 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 delivered 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 2019-2020 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 2019-2020 budget will be held on September 12, 2019 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 2019-2020 millage and budget adoption process.

1. No later than August 4, 2019, the Budget Office will provide executed copies of the Certification of Taxable Value to the Property Appraiser.
2. On or before August 24, 2019, the Property Appraiser will mail the "2019 Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 12, 2019, 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, 2019, 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, 2019 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 necessary documents for records retention.

**ATTACHMENTS:**

**Description**

- **FY19-20 Proposed Millages**



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Tammy.Rowe@brevardclerk.us

July 24, 2019

**M E M O R A N D U M**

**TO:** Jill Hayes, Budget Office Director

**RE:** Item H.6., Adoption of Proposed FY 2019-2020 Ad Valorem Millages

The Board of County Commissioners, in regular session on July 23, 2019, approved the FY 2019-2020 Proposed Millages for the purpose of notification to taxpayers by the Brevard County Property Appraiser; and authorized the County Manager to complete the Florida Department of Revenue's Certifications of Taxable Value, Forms DR-420. Enclosed is the proposed millages.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Tammy Rowe*

Tammy Rowe, Deputy Clerk

Encl. (1)

cc: Property Appraiser  
Finance

**BREVARD COUNTY, FLORIDA, MILLAGES AND TAXABLE PROPERTY VALUES, FY 2019-2020**  
 Certified June 25, 2019

Tax District or Unit	Voted Millage	FY 2019-2020		FY 2019-2020	FY 2019-2020	FY 2019-2020		FY 2019-2020	FY 2019-2020	FY 2019-2020
		Roll-Back Millage Rates	Adopted Millage Rates	Estimated Gross Taxable Property Value	New Construction Gross Taxable Property Value	Proposed Millage Rates	Proposed Compared to FY 2018-2019	Proposed Tax Revenues	Revenue Compared to FY 2018-2019	New Construction Gross Tax Revenues
General Revenue - Countywide		3.7488	3.9456	\$40,644,928,032	\$788,095,051	3.8196	(3.19%)	\$155,247,367	\$6,639,103	\$3,010,208
Library District	v	0.4476	0.4731	\$40,955,603,654	\$788,095,051	0.4463	(5.66%)	\$18,278,486	\$318,011	\$351,727
Mosquito Control District	v	0.1768	0.1869	\$40,955,603,654	\$788,095,051	0.1809	(3.21%)	\$7,408,869	\$313,513	\$142,566
Fire Control MSTU	v	0.6195	0.6504	\$19,912,360,110	\$411,857,827	0.6321	(2.81%)	\$12,586,603	\$554,133	\$260,335
Recreation District #1 MSTU		0.5673	0.5995	\$5,201,597,082	\$83,763,518	0.5678	(5.29%)	\$2,953,467	\$46,645	\$47,561
Recreation Dist. #4 O & M	v	0.6690	0.6892	\$4,257,920,172	\$91,430,836	0.6662	(3.34%)	\$2,836,626	\$106,407	\$60,911
TICO Airport Authority		-	-	\$16,945,428,991	\$248,984,904	-		\$0	\$0	\$0
Law Enforcement MSTU		1.0384	1.0925	\$18,368,595,012	\$345,790,275	1.1142	1.99%	\$20,466,289	\$1,765,605	\$385,280
Road & Bridge Dist. #1 MSTU		0.6233	0.6554	\$3,440,941,857	\$45,609,141	0.6390	(2.50%)	\$2,198,762	\$80,569	\$29,144
Road & Bridge Dist. #2 MSTU		0.2327	0.2472	\$4,371,264,218	\$38,014,936	0.2376	(3.88%)	\$1,038,612	\$33,473	\$9,032
Road & Bridge Dist. #3 MSTU		0.2467	0.2592	\$1,951,675,500	\$28,229,371	0.2524	(2.62%)	\$492,603	\$18,515	\$7,125
Road & Bridge Dist. #4 MSTU		0.2543	0.2664	\$5,542,874,347	\$214,031,448	0.2600	(2.40%)	\$1,441,147	\$88,264	\$55,648
Road & Bridge Dist. #5 MSTU		0.3620	0.3811	\$1,576,617,628	\$7,291,967	0.3714	(2.55%)	\$585,556	\$16,547	\$2,708
Rd & Brdge Dist #4 MSTU N Beaches		0.2424	0.2545	\$639,485,221	\$2,117,886	0.2486	(2.32%)	\$158,976	\$4,303	\$527
Rd & Brdge Dist #4 MSTU MISo.		0.1189	0.1235	\$179,176,597	\$472,111	0.1222	(1.05%)	\$21,895	\$569	\$58
Environ. Endangered Land ('04)	v	0.0606	0.0641	\$40,955,603,654	\$788,095,051	0.0619	(3.43%)	\$2,535,152	\$101,699	\$48,783
PSJ/CanGroves Recreation MSTU	v	0.3236	0.3377	\$1,596,816,934	\$11,661,032	0.3234	(4.23%)	\$516,411	\$3,665	\$3,771
N. Brevard Special Recreation Dist.	v	0.2278	0.2425	\$3,230,396,674	\$68,322,155	0.2281	(5.94%)	\$736,853	\$15,410	\$15,584
Merritt Island Recreation MSTU	v	0.3192	0.3387	\$3,499,623,456	\$29,325,912	0.3180	(6.11%)	\$1,112,880	\$7,695	\$9,326
S. Brevard Special Recreation Dist.	v	0.2947	0.3116	\$23,621,407,432	\$541,838,603	0.2938	(5.71%)	\$6,939,970	\$143,715	\$159,192
<b>Sub - Total Operating</b>								\$237,556,524	\$10,257,841	\$4,599,487
Environ. Endangered Land ('04)	v	n/a	0.0843	\$41,194,979,278	\$788,095,051	0.0804	(4.63%)	\$3,312,076	\$100,346	\$63,363
PSJ/CanGroves Recreation MSTU	v	n/a	-	\$1,596,816,934	\$11,661,032	-		\$0	\$0	\$0
N. Brevard Special Recreation Dist.	v	n/a	0.5575	\$3,241,619,725	\$68,322,155	0.5719	2.58%	\$1,853,882	\$189,545	\$39,073
Merritt Island Recreation MSTU	v	n/a	0.4613	\$3,502,258,726	\$29,325,912	0.4820	4.49%	\$1,688,089	\$181,547	\$14,135
S. Brevard Special Recreation Dist.	v	n/a	0.2884	\$23,764,275,119	\$541,838,603	0.3062	6.17%	\$7,276,621	\$954,949	\$165,911
<b>Sub - Total Debt Service</b>								\$14,130,668	\$1,426,387	\$282,482
<b>Total Operating and Debt Service</b>								\$251,687,192	\$11,684,228	\$4,881,969
Aggregate FY 2018-2019 (CURRENT) Operating Millage						6.3268				
Aggregate FY 2019-2020 ROLLED BACK/FORWARD Operating Millage						5.8447				
Aggregate FY 2019-2020 Adopted Operating Millage						5.8447				
Percent Change from FY 2018-2019 Aggregate ROLLED BACK/FORWARD Operating Millage						0.00%				
Percent Change from Aggregate FY 2018-2019 (CURRENT) Operating Millage						-7.62%				