

Meeting Date
<b>JULY 22, 2014</b>



AGENDA	
Section	<b>PUBLIC HEARING</b>
Item No.	<i>III.E</i>

**AGENDA REPORT**  
 BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	<b>ADOPTION OF RECOMMENDED FY 2014-2015 AD VALOREM MILLAGES</b>
DEPT/OFFICE:	BUDGET OFFICE

Requested Action:  
 It is requested that the FY 2014-2015 Recommended 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 & 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, 2014. 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 "Notice to Taxpayers." This Notice provides the taxpayers with their official notice regarding the first public hearing on the FY 2014-2015 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 2014-2015 budget will be held on September 9, 2014 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 2014-2015 millage and budget adoption process.

1. No later than August 4, 2014, the Budget Office will provide executed copies of the Certification of Taxable Value to the Property Appraiser.
2. On or before August 24, 2014, the Property Appraiser will mail the "Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 9, 2014, 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 19, 2014, 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 23, 2014 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 instruction: **Maintain necessary documents for records retention.**

Exhibits Attached:

Contract /Agreement (If attached): Reviewed by County Attorney    Yes     No     PR

County Manager		Department Director / Extension
Stockton Whitten		Tom Rosenberg/x-52854



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972

July 23, 2014

MEMORANDUM

TO: Tom Rosenberg, Budget Director

RE: Item III.E, Approval of Adoption of Recommended FY 2014-2015 Ad Valorem Millages

The Board of County Commissioners, in regular session on July 22, 2014, approved the FY 2014-2015 Aggregated Operating Ad Valorem Millage Rate at 7.0537, for the purpose of notification to taxpayers by Brevard County Property Appraiser; and directed the County Manager to complete the Florida Department of Revenue's Certifications of Taxable Value, Forms DR-420. Enclosed is a copy of the tentative millages.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

for Tammy Etheridge, Deputy Clerk

/clm

Encl. (1)

cc: County Manager  
Property Appraiser  
Finance  
Budget

BREVARD COUNTY, FLORIDA - PROPOSED MILLAGES AND TAXABLE PROPERTY VALUES - FY 2014-2015

Tax Rates based on Property  
Appraiser Certified - June 25, 2014

Tax District or Unit	FY 2013-2014		FY 2014-2015		FY 2014-2015		Proposed Information					
	Adopted		Certified		Certified New		Proposed		FY 2014-2015		FY 2014-2015 Tax Revenues Inc./Dec.)	FY 2014-2015 Tax Revenues Inc./Dec.)
	Millages	Roll Back Rates	Value	Value	Constr. Gross Taxable Prop. Value	Proposed Millage	Proposed Millage	Proposed Millage	Proposed Millage			
General Revenue - Countywide	4.8239	4.6159	\$28,019,599,988	\$28,019,599,988	\$1,083,389,416	4.6814	1.42%	(2.95%)	\$131,170,955	\$6,891,187	\$5,071,779	
Library District	0.5896	0.5634	\$28,236,712,435	\$28,236,712,435	\$1,083,389,416	0.5720	1.53%	(2.99%)	\$16,151,400	\$842,945	\$619,699	
Mosquito Control District	0.2119	0.2025	\$28,236,712,435	\$28,236,712,435	\$1,083,389,416	0.2055	1.48%	(3.02%)	\$5,802,644	\$300,844	\$222,637	
Fire Control MSTU	0.8005	0.7673	\$13,863,558,877	\$13,863,558,877	\$972,209,804	0.7775	1.33%	(2.87%)	\$10,778,917	\$899,456	\$755,893	
Recreation District #1 MSTU	0.7045	0.6915	\$3,843,234,874	\$3,843,234,874	\$814,605,135	0.6891	(0.35%)	(2.19%)	\$2,648,373	\$591,203	\$561,344	
Recreation Dist. #4 O & M	0.4587	0.4437	\$3,079,508,856	\$3,079,508,856	\$35,835,449	0.5505	24.07%	20.01%	\$1,695,270	\$344,164	\$19,727	
TICO Airport Authority	-	-	\$12,135,798,116	\$12,135,798,116	\$874,965,174	-	N/A	N/A	\$0	\$0	\$0	
Law Enforcement Countywide MSTU	1.3378	1.3000	\$12,969,133,911	\$12,969,133,911	\$945,110,764	1.3000	0.00%	(2.83%)	\$16,859,874	\$1,453,355	\$1,228,644	
Road & Bridge Dist. #1 MSTU	0.5682	0.5459	\$2,668,719,250	\$2,668,719,250	\$809,089,245	0.5549	1.65%	(2.34%)	\$1,480,872	\$463,692	\$448,964	
Road & Bridge Dist. #2 MSTU	0.3064	0.2924	\$3,122,742,782	\$3,122,742,782	\$22,837,079	0.2970	1.57%	(3.07%)	\$927,455	\$19,817	\$6,783	
Road & Bridge Dist. #3 MSTU	0.3258	0.3093	\$1,403,209,159	\$1,403,209,159	\$5,527,020	0.3139	1.49%	(3.65%)	\$440,467	\$7,956	\$1,735	
Road & Bridge Dist. #4 MSTU	0.3311	0.3173	\$3,555,024,918	\$3,555,024,918	\$91,510,930	0.3225	1.64%	(2.60%)	\$1,146,496	\$45,370	\$29,512	
Road & Bridge Dist. #5 MSTU	0.4532	0.4401	\$1,152,757,774	\$1,152,757,774	\$5,592,660	0.4429	0.64%	(2.27%)	\$510,556	\$9,778	\$2,477	
Rd & Bridge Dist #4 MSTU Beaches	0.3310	0.3103	\$465,071,411	\$465,071,411	\$790,880	0.3148	1.45%	(4.89%)	\$146,404	\$2,315	\$249	
Rd & Bridge Dist #4 MSTU MISo.	0.1526	0.1470	\$132,261,694	\$132,261,694	\$1,199,420	0.1485	1.02%	(2.69%)	\$19,641	\$459	\$178	
Environ. Endangered Land ('04)	0.0566	0.0541	\$28,236,712,435	\$28,236,712,435	\$1,083,389,416	0.0558	3.14%	(1.41%)	\$1,575,609	\$106,038	\$60,453	
PSJ/CanGroves Recreation MSTU	0.3100	0.2922	\$1,381,425,876	\$1,381,425,876	\$798,090,180	0.3490	19.44%	12.58%	\$482,118	\$311,143	\$278,533	
N. Brevard Special Recreation Dist.	-	-	\$2,197,940,023	\$2,197,940,023	\$15,459,490	-	N/A	N/A	\$0	\$0	\$0	
Merritt Island Recreation MSTU	0.1010	0.0963	\$2,529,575,970	\$2,529,575,970	\$19,179,620	0.0982	1.97%	(2.77%)	\$248,404	\$6,469	\$1,883	
S. Brevard Special Recreation Dist.	0.1304	0.1244	\$15,773,528,119	\$15,773,528,119	\$202,744,549	0.1570	26.21%	20.40%	\$2,476,444	\$538,324	\$31,831	
Sub - Total Operating	7.0537	6.7996				6.9571			\$194,935,135		\$9,346,665	
Environ. Endangered Land ('04)	0.1159	0.1577	\$28,267,063,145	\$28,267,063,145	\$1,083,389,416	0.1163	(26.25%)	0.35%	\$3,287,459	\$274,336	\$125,998	
PSJ/CanGroves Recreation MSTU	0.5900	0.0908	\$1,381,425,876	\$1,381,425,876	\$798,090,180	0.0908	0.00%	(84.61%)	\$125,433	(\$199,970)	\$72,467	
N. Brevard Special Recreation Dist.	0.8000	0.8000	\$2,200,014,953	\$2,200,014,953	\$15,459,490	0.8000	0.00%	0.00%	\$1,760,012	\$63,824	\$12,368	
Merritt Island Recreation MSTU	0.6990	0.7018	\$2,535,740,250	\$2,535,740,250	\$19,179,620	0.7018	0.00%	0.40%	\$1,779,583	\$105,196	\$13,460	
S. Brevard Special Recreation Dist.	0.4696	0.4430	\$15,792,954,629	\$15,792,954,629	\$202,744,549	0.4430	0.00%	(5.66%)	\$6,996,279	\$4,520	\$89,816	
Sub - Total Debt Service									\$13,948,766		\$314,108	
Total Operating and Debt Service									\$208,883,902		\$9,660,774	

Aggregate FY 2013-2014 (CURRENT) Operating Millage 7.0537  
 Aggregate FY 2014-2015 ROLLED BACK/FORWARD Operating Millage 6.7996  
 Aggregate FY 2014-2015 Recommended Operating Millage 6.9438  
 Percent Change from FY 2014-2015 Aggregate ROLLED BACK/FORWARD Operating Millage 2.12%  
 Percent Change from Aggregate FY 2013-2014 (CURRENT) Operating Millage (1.56%)

BREVARD COUNTY, FLORIDA - PROPOSED MILLAGES AND TAXABLE PROPERTY VALUES - FY 2014-2015

Tax Rates based on Property  
Appraiser Certified - June 25, 2014

Tax District or Unit	Proposed Information									
	FY 2013-2014		FY 2014-2015		FY 2014-2015		Proposed		FY 2014-2015	
	Adopted Millages	FY 2014-2015 Rolled Back Millage Rates	FY 2014-2015 Certified Gross Taxable Property Value	FY 2014-2015 Certified New Constr. Gross Taxable Prop. Value	FY 2014-2015 Proposed Millages	Proposed Millage Inc./Dec. Compared to Rolled Back	FY 2014-2015 Tax Revenues	Proposed Millage Inc./Dec. Compared to Current Value @ Proposed Rates	FY 2014-2015 Tax Revenues	Inc./Dec. Compared to FY 2013-2014 Tax Revenues
General Revenue - Countywide	4.8239	4.6159	\$28,019,599,988	\$1,083,389,416	4.6814	1.42%	\$131,170,955	(2.95%)	\$6,891,187	\$5,071,779
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TICO Airport Authority	-	-	\$12,135,798,116	\$874,965,174	-	N/A	\$0	N/A	\$0	\$0
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