



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Public Hearing

D.5.

9/19/2023

### Subject:

Adoption of the Final Millage Resolutions for FY 2023-2024 for Dependent Special Taxing Districts

### Dept/Office:

Budget Office

### Requested Action:

It is recommended that the Board of County Commissioners adopt the attached resolutions establishing final millages for FY 2023-2024 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:

Approval of resolutions for components of the County's FY 2023-2024 Budget which include ad valorem revenues for those dependent special taxing districts for which the County levies a millage. For taxing authorities with dependent special taxing districts, the Board may adopt tax levies for all dependent special taxing districts by a single vote, unless separate votes are requested by a member of the public. The dependent special taxing districts' millages, and ad valorem revenue for FY 2023-2024 are summarized as follows:

<u>Special Dependent Taxing District or Unit</u>	FY 2023-2024	% Change From	FY 2023-2024	FY 2023-2024
	<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	0.3467	1.40%	0.3419	\$21,271,551
Brevard Mosquito Control District	0.1427	2.88%	0.1387	\$8,755,265
Brevard Co. Rec. Special District IV Ops. and Maint.	0.5277	0.96%	0.5227	\$3,268,977
Titusville-Cocoa Airport Authority	0.0000	N/A	0.0000	\$0
South Brevard Recreation Special District – Operating	0.2286	1.42%	0.2254	\$8,245,758
South Brevard Recreation Special District – Debt	0.0345	N/A	N/A	\$1,249,854
North Brevard Recreation Special District - Operating	0.1728	1.23%	0.1707	\$854,004
North Brevard Recreation Special District - Debt	0.2128	N/A	N/A	\$1,052,228

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 2023-2024.

### 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 20, 2023

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 2023-2024

The Board of County Commissioners, in special session on September 19, 2023, adopted the following Resolutions establishing final millages for Dependent Special Taxing Districts for Fiscal Year 2023-2024:

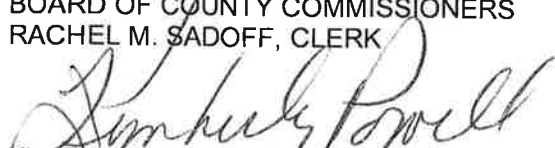
Resolution No.	23-103	Brevard County Free Public Library District
	23-104	Brevard Mosquito Control District
	23-105	Recreation Special District IV - Operations and Maintenance
	23-106	Titusville-Cocoa Airport Authority
	23-107	South Brevard Recreation Special District - Operating
	23-108	North Brevard 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



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

Telephone: (321) 637-2001  
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September 20, 2023

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 2023-2024

The Board of County Commissioners, in special session on September 19, 2023, adopted the following Resolutions establishing final millages for Dependent Special Taxing Districts for Fiscal Year 2023-2024:

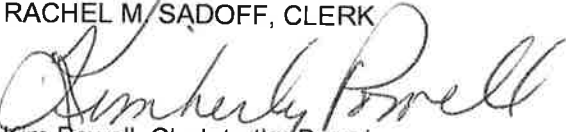
Resolution No.	23-103	Brevard County Free Public Library District
	23-104	Brevard Mosquito Control District
	23-105	Recreation Special District IV - Operations and Maintenance
	23-106	Titusville-Cocoa Airport Authority
	23-107	South Brevard Recreation Special District - Operating
	23-108	North Brevard 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. 23-~~103~~

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 2023-2024 PROVIDING AN EFFECTIVE DATE.

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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:

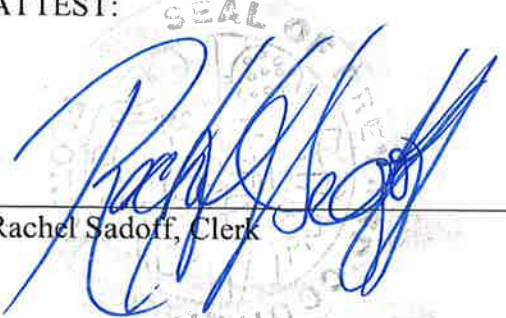
1. This resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the Brevard County Free Public Library District, does hereby levy the millage specified in Exhibit "A".

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 19th DAY OF SEPTEMBER, A.D., 2023.

ATTEST:

  
\_\_\_\_\_  
Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

By: 

\_\_\_\_\_  
Rita Pritchett, Chair

As approved by the Board on September 19, 2023.

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

<b>Tax District or Unit</b>	<b>FY 2023-2024 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2023-2024 Rolled-Back Millages</b>	<b>FY 2023-2024 Ad Valorem Revenue</b>
Brevard Library District	0.3467	1.40%	0.3419	\$21,271,551

RESOLUTION NO. 23 104

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 2023-2024 AND PROVIDING AN EFFECTIVE DATE.

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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 19th DAY OF SEPTEMBER, A.D., 2023.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

  
\_\_\_\_\_  
Rachel Sadoff, Clerk

By:   
\_\_\_\_\_

Rita Pritchett, Chair

As approved by the Board on September 19, 2023.



BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
BREVARD MOSQUITO CONTROL DISTRICT

<b>Tax District or Unit</b>	<b>FY 2023-2024 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2023-2024 Rolled-Back Millages</b>	<b>FY 2023-2024 Ad Valorem Revenue</b>
Brevard Mosquito Control	0.1427	2.88%	0.1387	\$8,755,265

RESOLUTION NO. 23- 105

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 2023-2024 AND PROVIDING AN EFFECTIVE DATE.

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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 19th DAY OF SEPTEMBER, A.D., 2023.

ATTEST:

  
Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

By:   
Rita Pritchett, Chair

As approved by the Board on September 19, 2023.

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

<b>Tax District or Unit</b>	<b>FY 2023-2024 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2023-2024 Rolled-Back Millages</b>	<b>FY 2023-2024 Ad Valorem Revenue</b>
Recreation District 4 Maintenance	0.5277	0.96%	0.5227	\$3,268,977

RESOLUTION NO. 23- 106

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 2023-2024 AND PROVIDING AN EFFECTIVE DATE.

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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 19th DAY OF SEPTEMBER, A.D., 2023.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

  
\_\_\_\_\_  
Rachel Sadoff, Clerk

By: 

\_\_\_\_\_  
Rita Pritchett, Chair

As approved by the Board on September 19, 2023.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
TITUSVILLE-COCOA AIRPORT AUTHORITY

<b>Tax District or Unit</b>	<b>FY 2023-2024 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2023-2024 Rolled-Back Millages</b>	<b>FY 2023-2024 Ad Valorem Revenue</b>
TI-CO Airport Authority	0.0000	0.00%	0.0000	\$0

RESOLUTION NO. 23 - 107

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 2023-2024 AND PROVIDING AN EFFECTIVE DATE.

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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 19th DAY OF SEPTEMBER, A.D., 2023.

ATTEST:

  
\_\_\_\_\_  
Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

By:   
\_\_\_\_\_  
Rita Pritchett, Chair

As approved by the Board on September 19, 2023.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
SOUTH BREVARD RECREATION SPECIAL DISTRICT

<b>Tax District or Unit</b>	<b>FY 2023-2024 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2023-2024 Rolled-Back Millages</b>	<b>FY 2023-2024 Ad Valorem Revenue</b>
S. Brevard Recreation District. - Operating	0.2286	1.42%	0.2254	\$8,245,758
S. Brevard Recreation District - Debt	0.0345	N/A	N/A	\$1,249,854

RESOLUTION NO. 23- 108

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 2023-2024 AND PROVIDING AN EFFECTIVE DATE.

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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 19th DAY OF SEPTEMBER, A.D., 2023.

ATTEST:

  
Rachel Sadoff, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

By:

  
Rita Pritchett, Chair

As approved by the Board on September 19, 2023.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
NORTH BREVARD RECREATION SPECIAL DISTRICT

<b>Tax District or Unit</b>	<b>FY 2023-2024 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2023-2024 Rolled-Back Millages</b>	<b>FY 2023-2024 Ad Valorem Revenue</b>
N. Brevard Recreation District 1/Titusville- Operating	0.1728	1.23%	0.1707	\$854,004
N. Brevard Recreation District 1/Titusville- Debt	0.2128	N/A	N/A	\$1,052,228