



AGENDA REPORT
July 24, 2018

Adoption of Proposed FY 2018-2019 Ad Valorem Millages

SUBJECT:

Adoption of Proposed FY 2018-2019 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 2018-2019 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 3, 2018. 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 2018-2019 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 2018-2019 budget will be held on September 11, 2018 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 2018-2019 millage and budget adoption process.

1. No later than August 3, 2018, the Budget Office will provide executed copies of the Certification of Taxable Value to the Property Appraiser.
2. On or before August 23, 2018, the Property Appraiser will mail the "Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 11, 2018, 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 21, 2018, 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 25, 2018 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

- **Proposed FY 2018-2019 Ad Valorem Millage Rates**



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July 25, 2018

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item H.4., Adoption of Proposed Fiscal Year 2018-2019 Ad Valorem Millages

The Board of County Commissioners, in regular session on July 24, 2018, approved the FY 2018-2019 proposed Ad Valorem Millages for the purpose of notification to taxpayers by the Brevard County Property Appraiser; and directed the County Manager to complete the Florida Department of Revenue's Certifications of Taxable Value, Forms DR-420.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/ds

cc: County Manager
Property Appraiser
Finance

BREVARD COUNTY, FLORIDA -MILLAGES AND TAXABLE PROPERTY VALUES - FY 2018-2019
 Certified June 29, 2018

Tax District or Unit	Voted Millage	FY 2017-2018		FY 2018-2019	FY 2018-2019	FY 2018-2019 Proposed Millage Rates	Proposed Information FY 2018-2019		FY 2018-2019
		Rollled-Back Millage Rates	Adopted Millage Rates	Certified Gross Taxable Property Value	New Construction Gross Taxable Property Value		Proposed Millage Rates	Compared to FY 2017-2018	FY 2018-2019 Tax Revenues
General Revenue - Countywide		3.8964	4.1550	\$37,664,300,444	\$582,744,368	3.9456	(5.04%)	\$148,608,264	\$5,348,617
Library District	v	0.4645	0.4982	\$37,963,379,015	\$582,744,368	0.4731	(5.04%)	\$17,960,475	\$641,580
Mosquito Control District	v	0.1835	0.1968	\$37,963,379,007	\$582,744,368	0.1869	(5.03%)	\$7,095,356	\$254,010
Fire Control MSTU	v	0.6372	0.6816	\$18,500,107,277	\$276,204,279	0.6504	(4.58%)	\$12,032,470	\$425,113
Recreation District #1 MSTU		0.5880	0.6308	\$4,848,744,129	\$88,049,296	0.5995	(4.96%)	\$2,906,822	\$112,106
Recreation Dist. #4 O & M	v	0.6792	0.7114	\$3,961,431,962	\$53,385,130	0.6892	(3.12%)	\$2,730,219	\$106,314
TICO Airport Authority		-	-	\$15,723,459,874	\$172,621,233	-		\$0	\$0
Law Enforcement MSTU		1.0689	1.1438	\$17,117,331,167	\$205,167,187	1.0925	(4.49%)	\$18,700,684	\$608,876
Road & Bridge Dist. #1 MSTU		0.6422	0.6870	\$3,231,909,457	\$27,476,163	0.6554	(4.60%)	\$2,118,193	\$61,593
Road & Bridge Dist. #2 MSTU		0.2422	0.2597	\$4,066,096,626	\$30,865,560	0.2472	(4.81%)	\$1,005,139	\$28,363
Road & Bridge Dist. #3 MSTU		0.2534	0.2715	\$1,829,041,692	\$8,067,786	0.2592	(4.53%)	\$474,088	\$11,788
Road & Bridge Dist. #4 MSTU		0.2606	0.2782	\$5,078,389,816	\$118,818,385	0.2664	(4.24%)	\$1,352,883	\$59,040
Road & Bridge Dist. #5 MSTU		0.3722	0.3979	\$1,493,068,997	\$6,185,278	0.3811	(4.22%)	\$569,009	\$14,137
Rd & Brdge Dist #4 MSTU N Beaches		0.2485	0.2667	\$607,752,440	(\$1,007,596)	0.2545	(4.57%)	\$154,673	\$2,918
Rd & Brdge Dist #4 MSTU MISO.		0.1219	0.1327	\$172,677,438	\$1,691,442	0.1235	(6.93%)	\$21,326	\$637
Environ. Endangered Land ('04)	v	0.0575	0.0617	\$37,963,379,007	\$582,744,368	0.0641	3.89%	\$2,433,453	\$288,580
PSJ/CanGroves Recreation MSTU	v	0.3310	0.3509	\$1,518,348,720	\$6,719,168	0.3377	(3.76%)	\$512,746	\$12,864
N. Brevard Special Recreation Dist.	v	0.2069	0.2230	\$2,975,020,938	\$79,642,327	0.2425	8.74%	\$721,443	\$123,664
Merritt Island Recreation MSTU	v	0.3008	0.3223	\$3,263,021,424	\$26,090,229	0.3387	5.09%	\$1,105,185	\$132,101
S. Brevard Special Recreation Dist.	v	0.2753	0.2956	\$21,810,829,966	\$405,978,983	0.3116	5.41%	\$6,796,255	\$925,479
Sub - Total Operating								\$227,298,681	\$9,157,778
Environ. Endangered Land ('04)	v	0.0843	0.0908	\$38,098,809,521	\$582,744,368	0.0843	(7.16%)	\$3,211,730	\$39,036
PSJ/CanGroves Recreation MSTU	v	-	-	\$1,519,963,430	\$6,719,168	-		\$0	\$0
N. Brevard Special Recreation Dist.	v	0.5336	0.5770	\$2,985,357,086	\$79,642,327	0.5575	(3.38%)	\$1,664,337	\$111,218
Merritt Island Recreation MSTU	v	0.4455	0.4777	\$3,265,861,874	\$26,090,229	0.4613	(3.43%)	\$1,506,542	\$62,600
S. Brevard Special Recreation Dist.	v	0.2820	0.3044	\$21,919,804,369	\$405,978,983	0.2884	(5.26%)	\$6,321,672	\$229,442
Sub - Total Debt Service								\$12,704,280	\$442,295
Total Operating and Debt Service								\$240,002,961	\$9,600,073
Aggregate FY 2017-2018 (CURRENT) Operating Millage						6.3268			
Aggregate FY 2018-2019 ROLLED BACK/FORWARD Operating Millage						6.0349			
Aggregate FY 2018-2019 Proposed Operating Millage						6.0349			
Percent Change from FY 2017-2018 Aggregate ROLLED BACK/FORWARD Operating Millage						0.00%			
Percent Change from Aggregate FY 2017-2018 (CURRENT) Operating Millage						-4.61%			