



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

G.2.

7/25/2023

Subject:

Adoption of Proposed FY 2023-2024 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 2023-2024 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, 2023. 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 2023-2024 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 2023-2024 budget will be held on September 5, 2023, 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 2023-2024 millage and budget adoption process.

1. No later than August 4, 2023, the Budget Office will provide executed copies of the Certification of Taxable Value to the Property Appraiser.
2. On or before August 24, 2023, the Property Appraiser will mail the "2023 Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 5, 2023, 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 15, 2023, 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 19, 2023, 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.



July 26, 2023

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item G.2., Adoption of Proposed Fiscal Year (FY) 2023-2024 Ad Valorem Millages

The Board of County Commissioners, in regular session on July 25, 2023, approved the FY 2023-2024 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. Enclosed is Millages and Taxable Property Values, FY 2023-2024

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

A handwritten signature in cursive script that reads "Kimberly Powell".

Kimberly Powell, Clerk to the Board

/ns

Encl. (1)

cc: County Manager
Property Appraiser
Budget
Finance

BREVARD COUNTY, FLORIDA, MILLAGES AND TAXABLE PROPERTY VALUES, FY 2023-2024

Certified June 22, 2023

Tax District or Unit	Voted Millage	FY 2023-2024					FY 2023-2024			FY 2023-2024			FY 2023-2024		
		FY 2023-2024		FY 2023-2024		FY 2023-2024	FY 2023-2024		FY 2023-2024	FY 2023-2024		FY 2023-2024	FY 2023-2024		FY 2023-2024
		Roller-Back	Adopted	Certified	Property Value		Property Value	New Construction		Proposed	Proposed		Proposed	Proposed	
		Millage Rates	Millage Rates	Property Value	Property Value		Property Value	Gross Taxable		Millage Rates	Millage Rates		Revenues	Revenues	Revenues
General Revenue - Countywide		2.9756	3.2619	\$61,023,950,677	\$1,549,935,449					3.0486	(6.54%)		\$186,037,616	\$10,001,591	\$4,725,133
Library District	v	0.3419	0.3763	\$61,354,344,526	\$1,546,197,939					0.3467	(7.87%)		\$21,271,551	\$840,284	\$536,067
Mosquito Control District	v	0.1387	0.1527	\$61,354,344,526	\$1,546,197,939					0.1427	(6.55%)		\$8,755,265	\$464,394	\$220,642
Fire Control MSTU	v	0.4970	0.5458	\$29,423,095,586	\$617,046,636					0.5115	(6.28%)		\$15,049,913	\$742,867	\$315,619
Recreation District #1 MSTU		0.4369	0.4818	\$7,639,857,989	\$149,580,182					0.4430	(8.05%)		\$3,384,457	\$114,739	\$66,264
Recreation Dist. #4 O & M	v	0.5227	0.5775	\$6,194,764,494	\$134,939,350					0.5277	(8.62%)		\$3,268,977	\$118,122	\$71,207
TICO Airport Authority				\$24,538,095,122	\$369,664,734								\$0	\$0	\$0
Law Enforcement MSTU		0.8773	0.9660	\$26,954,878,926	\$548,865,638					0.9031	(6.51%)		\$24,342,951	\$1,189,213	\$495,681
Road & Bridge Dist. #1 MSTU		0.5018	0.5531	\$4,943,609,977	\$69,253,395					0.5167	(6.58%)		\$2,554,363	\$108,770	\$35,783
Road & Bridge Dist. #2 MSTU		0.1698	0.1914	\$6,779,377,296	\$61,535,369					0.1745	(8.83%)		\$1,183,001	\$44,551	\$10,738
Road & Bridge Dist. #3 MSTU		0.1944	0.2160	\$2,843,377,801	\$71,207,198					0.2003	(7.27%)		\$569,529	\$30,300	\$14,263
Road & Bridge Dist. #4 MSTU		0.2222	0.2407	\$8,041,560,071	\$254,275,029					0.2290	(4.86%)		\$1,841,517	\$110,120	\$58,229
Road & Bridge Dist. #5 MSTU		0.2972	0.3215	\$2,189,491,572	\$29,983,039					0.3056	(4.95%)		\$669,109	\$28,273	\$9,163
Rd & Bridge Dist #4 MSTU N Beaches		0.1890	0.2090	\$902,704,171	\$2,310,220					0.1948	(6.79%)		\$175,847	\$5,512	\$450
Rd & Bridge Dist #4 MSTU MISO.		0.1001	0.1098	\$241,243,902	\$3,019,936					0.1032	(6.01%)		\$24,896	\$1,020	\$312
Environ. Endangered Land ('04)	v	0.0474	0.0522	\$61,354,344,526	\$1,546,197,939					0.0488	(6.51%)		\$2,994,092	\$159,885	\$75,454
PSJ/CanGroves Recreation MSTU	v	0.2684	0.2984	\$2,117,578,887	\$10,442,953					0.2724	(8.71%)		\$576,828	\$11,052	\$2,845
N. Brevard Special Recreation Dist.	v	0.1707	0.1872	\$4,942,151,805	\$126,911,249					0.1728	(7.69%)		\$854,004	\$33,731	\$21,930
Merritt Island Recreation MSTU	v	0.2368	0.2684	\$5,211,421,044	\$50,009,146					0.2395	(10.77%)		\$1,248,135	\$29,720	\$11,977
S. Brevard Special Recreation Dist.	v	0.2254	0.2469	\$36,070,683,142	\$1,161,168,711					0.2286	(7.41%)		\$8,245,758	\$380,850	\$265,443
Sub - Total Operating													\$283,047,811	\$14,414,996	\$6,937,201
Environ. Endangered Land ('04)	v	n/a	0.0425	\$61,604,679,686	\$1,546,197,939					0.0163	(61.65%)		\$1,004,156	(\$1,314,232)	\$25,203
PSJ/CanGroves Recreation MSTU	v	n/a	-	\$2,117,578,887	\$10,442,953					-			\$0	\$0	\$0
N. Brevard Special Recreation Dist.	v	n/a	0.2390	\$4,944,680,423	\$126,911,249					0.2128	(10.96%)		\$1,052,228	\$2,014	\$27,007
Merritt Island Recreation MSTU	v	n/a	0.1046	\$5,211,421,044	\$50,009,146					0.0914	(12.62%)		\$476,324	\$1,487	\$4,571
S. Brevard Special Recreation Dist.	v	n/a	0.0391	\$36,227,638,742	\$1,161,168,711					0.0345	(11.76%)		\$1,249,854	(\$1,687)	\$40,060
Sub - Total Debt Service													\$3,782,562	(\$1,312,418)	\$96,841
Total Operating and Debt Service													\$286,830,373	\$13,102,578	\$7,034,042

Aggregate FY 2022-2023 (CURRENT) Operating Millage

Aggregate FY 2023-2024 ROLLED BACK/FORWARD Operating Millage

Aggregate FY 2023-2024 Estimated Operating Millage

Percent Change from FY 2023-2024 Aggregate ROLLED BACK/FORWARD Operating Millage

Percent Change from Aggregate FY 2022-2023 (CURRENT) Operating Millage

4.9777
4.6383
4.6383
0.00%
-6.82%