



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Public Hearing

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H.5.

7/20/2021

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### **Subject:**

Adoption of Proposed FY 2021-2022 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 2021-2022 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, 2021. 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 2021-2022 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 2021-2022 budget will be held on September 13, 2021 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 2021-2022 millage and budget adoption process.

1. No later than August 4, 2021, the Budget Office will provide executed copies of the

Certification of Taxable Value to the Property Appraiser.

2. On or before August 24, 2021, the Property Appraiser will mail the "2021 Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 13, 2021, 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 17, 2021, 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 21, 2021 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 21, 2021

**MEMORANDUM**

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

**RE:** Item H.5., Adoption of Proposed FY 2021-2022 Ad Valorem Millages

The Board of County Commissioners, in regular session on July 20, 2021, adopted and approved FY 2021-2022 Ad Valorem Millages for the purpose of notification to taxpayers by the Brevard County Property Appraiser; and recommended the County Manager to complete the Florida Department of Revenue's Certifications of Taxable Value, form DR-240. Enclosed is the proposed millages

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

A handwritten signature in cursive script, reading "Kimberly Powell", is written over the typed name and title.

Kimberly Powell, Clerk to the Board

Encl. (1)

**BREVARD COUNTY, FLORIDA, MILLAGES AND TAXABLE PROPERTY VALUES, FY 2021-2022**  
**Certified June 25, 2021**

Tax District or Unit	Voted Millage	FY 2021-2022		FY 2021-2022		FY 2021-2022		FY 2021-2022		FY 2021-2022		FY 2021-2022		FY 2021-2022	
		Rolled-Back Millage Rates	Adopted Millage Rates	Certified Gross Taxable Property Value	New Construction Gross Taxable Property Value	Proposed Millage Rates	Proposed Rates Compared to FY 2020-2021	FY 2021-2022 Proposed Tax Revenues	FY 2021-2022 Revenue Compared to FY 2020-2021	New Construction Gross Tax Revenues					
General Revenue - Countywide		3.5435	3.6929	\$46,797,090,575	\$1,006,607,727	3.5661	(3.43%)	\$166,883,105	\$5,575,759	\$3,589,664					
Library District	✓	0.4080	0.4264	\$47,118,258,389	\$1,006,607,727	0.4118	(3.42%)	\$19,403,299	\$643,692	\$414,521					
Mosquito Control District	✓	0.1654	0.1728	\$47,118,258,389	\$1,006,607,727	0.1669	(3.41%)	\$7,864,037	\$261,645	\$168,003					
Fire Control MSTU	✓	0.5887	0.6141	\$22,867,250,820	\$516,306,084	0.5942	(3.24%)	\$13,587,720	\$467,661	\$306,789					
Recreation District #1 MSTU		0.5148	0.5379	\$6,000,598,500	\$115,010,262	0.5207	(3.20%)	\$3,124,512	\$96,756	\$59,886					
Recreation Dist. #4 O & M	✓	0.6213	0.6346	\$4,818,251,742	\$54,787,048	0.6193	(2.41%)	\$2,983,943	\$69,471	\$33,930					
TICO Airport Authority		-	-	\$19,224,289,284	\$263,167,025	-		\$0	\$0	\$0					
Law Enforcement MSTU		1.0383	1.0832	\$20,975,870,003	\$394,373,245	1.0482	(3.23%)	\$21,986,907	\$674,274	\$413,382					
Road & Bridge Dist. #1 MSTU		0.5856	0.6105	\$3,935,761,151	\$66,268,009	0.5927	(2.92%)	\$2,332,726	\$67,158	\$39,277					
Road & Bridge Dist. #2 MSTU		0.2197	0.2303	\$4,960,408,033	\$58,844,926	0.2203	(4.34%)	\$1,092,778	\$25,773	\$12,964					
Road & Bridge Dist. #3 MSTU		0.2343	0.2468	\$2,175,155,259	\$20,993,341	0.2372	(3.89%)	\$515,947	\$11,020	\$4,980					
Road & Bridge Dist. #4 MSTU		0.2475	0.2555	\$6,443,475,456	\$200,039,672	0.2501	(2.11%)	\$1,611,513	\$68,890	\$50,030					
Road & Bridge Dist. #5 MSTU		0.3445	0.3618	\$1,774,666,792	\$20,643,953	0.3478	(3.87%)	\$617,229	\$14,444	\$7,180					
Rd & Bridge Dist #4 MSTU N Beaches		0.2296	0.2420	\$712,005,713	\$1,992,022	0.2319	(4.17%)	\$165,114	\$2,400	\$462					
Rd & Bridge Dist #4 MSTU MISo.		0.1153	0.1206	\$197,799,124	\$1,834,498	0.1166	(3.32%)	\$23,063	\$478	\$214					
Environ. Endangered Land ('04)	✓	0.0566	0.0592	\$47,118,258,389	\$1,006,607,727	0.0571	(3.55%)	\$2,690,453	\$85,930	\$57,477					
PSJ/CanGroves Recreation MSTU	✓	0.3057	0.3148	\$1,752,501,206	\$27,548,781	0.3095	(1.68%)	\$542,399	\$14,889	\$8,526					
N. Brevard Special Recreation Dist.	✓	0.2036	0.2137	\$3,802,656,588	\$78,452,977	0.2058	(3.70%)	\$782,587	\$25,315	\$16,146					
Merritt Island Recreation MSTU	✓	0.2939	0.3069	\$3,971,143,837	\$56,513,933	0.2940	(4.20%)	\$1,167,516	\$30,447	\$16,615					
S. Brevard Special Recreation Dist.	✓	0.2685	0.2804	\$27,360,575,903	\$719,646,744	0.2711	(3.32%)	\$7,417,452	\$280,815	\$195,096					
Sub - Total Operating								\$254,792,300	\$8,416,817	\$5,395,141					
Environ. Endangered Land ('04)	✓	n/a	0.0522	\$47,354,647,268	\$1,006,607,727	0.0488	(6.55%)	\$2,309,960	(\$25)	\$49,102					
PSJ/CanGroves Recreation MSTU	✓	n/a	-	\$1,752,501,206	\$27,548,781	-		\$0	\$0	\$0					
N. Brevard Special Recreation Dist.	✓	n/a	0.5211	\$3,817,413,916	\$78,452,977	0.4862	(6.69%)	\$1,856,099	\$2,360	\$38,145					
Merritt Island Recreation MSTU	✓	n/a	0.4553	\$3,971,143,837	\$56,513,933	0.4251	(6.63%)	\$1,688,217	(\$0)	\$24,025					
S. Brevard Special Recreation Dist.	✓	n/a	0.2842	\$27,499,577,076	\$719,646,744	0.2646	(6.89%)	\$7,276,526	(\$12)	\$190,422					
Sub - Total Debt Service								\$13,130,801	\$2,322	\$301,695					
Total Operating and Debt Service								\$267,923,101	\$8,419,140	\$5,696,836					

Aggregate FY 2020-2021 (CURRENT) Operating Millage 5.6404  
Aggregate FY 2021-2022 ROLLED BACK/FORWARD Operating Millage 5.5249  
Aggregate FY 2021-2022 Estimated Operating Millage 5.4446  
Percent Change from FY 2021-2022 Aggregate ROLLED BACK/FORWARD Operating Millage -1.45%  
Percent Change from Aggregate FY 2020-2021 (CURRENT) Operating Millage -3.47%