



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

H.2.

7/19/2022

Subject:

Adoption of Proposed FY 2022-2023 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 2022-2023 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, 2022. 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 2022-2023 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 2022-2023 budget will be held on September 6, 2022 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 2022-2023 millage and budget adoption process.

1. No later than August 4, 2022, the Budget Office will provide executed copies of the Certification of Taxable Value to the Property Appraiser.
2. On or before August 24, 2022, the Property Appraiser will mail the "2022 Notice of Proposed Property Taxes" to all Brevard County property owners.

3. On September 6, 2022, 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 16, 2022, 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 20, 2022 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 20, 2022

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item H.2., Adoption of Proposed FY 2022-2023 Ad Valorem Millages

The Board of County Commissioners, in regular session on July 19, 2022, approved the FY 2022-2023 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-420. 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".

Kimberly Powell, Clerk to the Board

Encl. (1)

BREVARD COUNTY, FLORIDA, MILLAGES AND TAXABLE PROPERTY VALUES, FY 2022-2023
 Certified June 28, 2022

Tax District or Unit	Voted Millage		FY 2022-2023 Certified Gross Taxable Property Value	FY 2022-2023 New Construction Gross Taxable Property Value	FY 2022-2023 Proposed Millage Rates Compared to FY 2021-2022	FY 2022-2023 Proposed Tax Revenues	FY 2022-2023 Revenue Compared to FY 2021-2022	FY 2022-2023 New Construction Gross Tax Revenues
	FY 2022-2023 Rolled-Back Millage Rates	FY 2021-2022 Adopted Millage Rates						
General Revenue - Countywide								
Library District	3.1927	3.5661	\$53,967,327,257	\$1,272,538,444	3.2619 (8.53%)	\$176,036,025	\$9,152,920	\$4,150,893
Mosquito Control District	0.3673	0.4118	\$54,295,157,042	\$1,272,538,444	0.3763 (8.62%)	\$20,431,268	\$1,027,969	\$478,856
Fire Control MSTU	0.1489	0.1669	\$54,295,157,042	\$1,272,538,444	0.1527 (8.51%)	\$8,290,870	\$426,833	\$194,317
Recreation District #1 MSTU	0.5330	0.5942	\$26,212,983,009	\$574,434,229	0.5458 (8.15%)	\$14,307,046	\$719,326	\$313,526
Recreation Dist. #4 O & M	0.4690	0.5207	\$6,786,462,596	\$107,223,924	0.4818 (7.47%)	\$3,269,718	\$145,206	\$51,660
TICO Airport Authority	0.5688	0.6193	\$5,456,026,514	\$134,196,594	0.5775 (6.75%)	\$3,150,855	\$166,912	\$77,499
Law Enforcement MSTU	-	-	\$21,785,941,480	\$318,071,078		\$0	\$0	\$0
Road & Bridge Dist. #1 MSTU	0.9426	1.0482	\$23,968,672,906	\$527,030,628	0.9660 (7.84%)	\$23,153,738	\$1,166,831	\$509,112
Road & Bridge Dist. #2 MSTU	0.5382	0.5927	\$4,421,610,534	\$78,103,139	0.5531 (6.68%)	\$2,445,593	\$112,867	\$43,199
Road & Bridge Dist. #3 MSTU	0.1892	0.2203	\$5,948,016,023	\$67,701,693	0.1914 (13.12%)	\$1,138,450	\$45,672	\$12,958
Road & Bridge Dist. #4 MSTU	0.2098	0.2372	\$2,496,426,980	\$36,695,284	0.2160 (8.94%)	\$539,228	\$23,281	\$7,926
Road & Bridge Dist. #5 MSTU	0.2340	0.2501	\$7,193,173,120	\$297,928,229	0.2407 (3.76%)	\$1,731,397	\$119,884	\$71,711
Rd & Bridge Dist #4 MSTU N Beaches	0.3122	0.3478	\$1,993,268,858	\$15,948,037	0.3215 (7.56%)	\$640,836	\$23,607	\$5,127
Rd & Bridge Dist #4 MSTU Miso.	0.2029	0.2319	\$815,000,744	\$1,532,279	0.2090 (9.87%)	\$170,335	\$5,221	\$320
Environ. Endangered Land ('04)	0.1063	0.1166	\$217,450,685	\$1,122,518	0.1098 (5.83%)	\$23,876	\$813	\$123
PSJ/Cangroves Recreation MSTU	0.0509	0.0571	\$54,295,157,042	\$1,272,538,444	0.0522 (8.58%)	\$2,834,207	\$143,755	\$66,427
N. Brevard Special Recreation Dist.	0.2899	0.3095	\$1,896,034,671	\$24,395,045	0.2984 (3.59%)	\$565,777	\$23,378	\$7,279
Merritt Island Recreation MSTU	0.1824	0.2058	\$4,381,797,075	\$76,138,293	0.1872 (9.04%)	\$820,272	\$37,686	\$14,253
S. Brevard Special Recreation Dist.	0.2664	0.2940	\$4,539,549,417	\$59,586,723	0.2684 (8.71%)	\$1,218,415	\$50,899	\$15,993
	0.2403	0.2711	\$31,854,631,322	\$919,291,172	0.2469 (8.93%)	\$7,864,908	\$447,456	\$226,973
Sub - Total Operating								
Environ. Endangered Land ('04)	n/a	0.0488	\$54,550,307,014	\$1,272,538,444	0.0425 (12.87%)	\$2,318,388	\$8,428	\$54,083
PSJ/Cangroves Recreation MSTU	n/a	n/a	\$1,896,034,671	\$24,395,045	-	\$0	\$0	\$0
N. Brevard Special Recreation Dist.	n/a	0.4862	\$4,394,202,595	\$76,138,293	0.4238 (12.84%)	\$1,862,263	\$6,164	\$32,267
Merritt Island Recreation MSTU	n/a	0.4251	\$4,539,549,417	\$59,586,723	0.3801 (10.59%)	\$1,725,483	\$37,266	\$22,649
S. Brevard Special Recreation Dist.	n/a	0.2646	\$32,008,712,412	\$919,291,172	0.2279 (13.87%)	\$7,294,786	\$18,260	\$209,506
Sub - Total Debt Service								
						\$13,200,919	\$70,118	\$318,506
Total Operating and Debt Service								
						\$281,833,735	\$13,910,633	\$6,566,659

Aggregate FY 2021-2022 (CURRENT) Operating Millage 5.4446
 Aggregate FY 2022-2023 ROLLED BACK/FORWARD Operating Millage 4.9777
 Aggregate FY 2022-2023 Estimated Operating Millage 4.9777
 Percent Change from FY 2022-2023 Aggregate ROLLED BACK/FORWARD Operating Millage 0.00%
 Percent Change from Aggregate FY 2021-2022 (CURRENT) Operating Millage -8.58%