

Meeting Date  
**SEPTEMBER 26, 2017**



AGENDA  
 Section **PUBLIC HEARING**  
 Item No. I.A.5

**AGENDA REPORT**  
 BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

**SUBJECT:** ADOPTION OF THE FINAL MILLAGE RESOLUTIONS FOR FY 2017-2018 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 2017-2018 for those dependent special taxing districts for which the County levies a millage and authorize the Chairman to sign the resolutions.

**Summary Explanation & Background:**

Budget Office personnel will read into the record each resolution for components of the County's FY 2017-2018 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 2017-2018 are summarized as follows:

<u>Special Dependent Taxing District or Unit</u>	FY 2017-2018	% Change	FY 2017-2018	FY 2017-2018
	Adopted Millages	From Rolled-Back Millages	Rolled-Back Millages	Adopted Revenue
Brevard Library District	0.4982	1.76%	0.4896	\$17,318,895
Brevard Mosquito Control	0.1968	1.76%	0.1934	\$6,841,346
Recreation District 4 Maintenance	0.7114	3.12%	0.6899	\$2,623,905
Ti-Co Airport Authority	0.0000	N/A	0.0000	\$0
South Brevard Recreation District – Operating	0.2956	29.65%	0.2280	\$5,870,776
South Brevard Recreation District – Debt	0.3044	(7.22%)	0.3281	\$6,092,230
North Brevard Recreation District 1/Titusville - Operating	0.2230	28.68%	0.1733	\$597,779
North Brevard Recreation District 1/Titusville - Debt	0.5770	(0.40%)	0.5793	\$1,553,119

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 2017-2018.

Clerk to the Board instruction: Maintain necessary documents for records retention.

Exhibits Attached: Resolutions for FY 2017-2018 and Respective Exhibit A's

Contract /Agreement (If attached): Reviewed by County Attorney Yes  No  PR

County Manager  
 Frank Abbate 

Department Director / Extension  
 Jill Hayes/52857 



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Tammy.Rowe@brevardclerk.us

September 27, 2017

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 FY 2017-2018

The Board of County Commissioners, in special session on September 26, 2017, adopted the following Resolutions adopting final millages for Dependent Special Taxing Districts for FY 2017-2018:

Resolution No. 17-174	Brevard County Free Public Library District
17-175	Brevard Mosquito Control District
17-176	Recreation Special Dist. #4 Operations and Maintenance
17-177	Titusville-Cocoa Airport Authority
17-178	South Brevard Recreation Special District
17-179	North Brevard Recreation Special District

Enclosed are certified copies of the Resolutions.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*for Donna Scott*  
Tammy Rowe, Deputy Clerk

/kp

Encls. (6)

cc: Finance  
Budget



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Tammy.Rowe@brevardclerk.us

September 27, 2017

**M E M O R A N D U M**

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

**RE:** Item I.A.5., Adoption of the County's Final Millage Resolutions for FY 2017-2018 for Dependent Special Taxing Districts

The Board of County Commissioners, in special session on September 26, 2017, adopted Resolution Nos. 17-174, 17-175, 17-176, 17-177, 17-178, and 17-179, establishing the final millages for the Dependent Special Taxing Districts for FY 2017-2018. Enclosed is a certified copy of each Resolution for your action.

Your continued cooperation is greatly appreciated.

Sincerely yours,

**BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK**

*for Donna Scott*  
for Tammy Rowe, Deputy Clerk

/kp

Encls. (6)

cc: Finance



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Tammy.Rowe@brevardclerk.us

September 27, 2017

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 FY 2017-2018

The Board of County Commissioners, in special session on September 26, 2017, adopted the following Resolutions adopting final millages for Dependent Special Taxing Districts for FY 2017-2018:

Resolution No. 17-174	Brevard County Free Public Library District
17-175	Brevard Mosquito Control District
17-176	Recreation Special Dist. #4 Operations and Maintenance
17-177	Titusville-Cocoa Airport Authority
17-178	South Brevard Recreation Special District
17-179	North Brevard Recreation Special District

Enclosed are certified copies of the Resolutions.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Donna Scott*

*for* Tammy Rowe, Deputy Clerk

/kp

Encls. (6)

cc: Finance  
Budget

RESOLUTION NO. 17- 174

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 2017-2018 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:

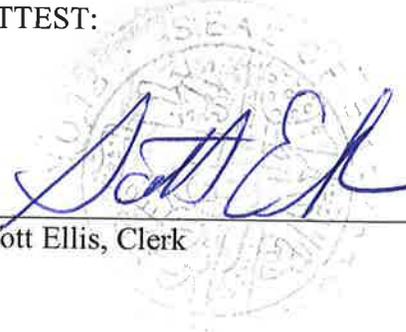
1. This resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the Brevard County Free Public Library District, does hereby levy the millage specified in Exhibit "A".

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 26th DAY OF SEPTEMBER, A.D., 2017.

ATTEST:



  
\_\_\_\_\_  
Scott Ellis, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

By:   
\_\_\_\_\_  
Curt Smith, Chairman

As approved by the Board on September 26, 2017.

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

<b>Tax District or Unit</b>	<b>FY 2017-2018 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2017-2018 Rolled-Back Millages</b>	<b>FY 2017-2018 Ad Valorem Revenue</b>
Brevard Library District	0.4982	1.76%	0.4896	\$17,318,895

RESOLUTION NO. 17-175

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 2017-2018 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".

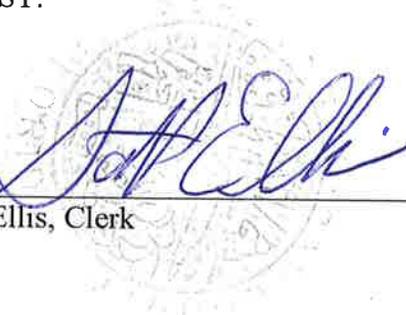
3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County, Florida.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 26th DAY OF SEPTEMBER, A.D., 2017.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA



  
\_\_\_\_\_  
Scott Ellis, Clerk

By:   
\_\_\_\_\_  
Curt Smith, Chairman

As approved by the Board on September 26, 2017.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
BREVARD MOSQUITO CONTROL DISTRICT

<b>Tax District or Unit</b>	<b>FY 2017-2018 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2017-2018 Rolled-Back Millages</b>	<b>FY 2017-2018 Ad Valorem Revenue</b>
Brevard Mosquito Control	0.1968	1.76%	0.1934	\$6,841,346

RESOLUTION NO. 17-176

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 2017-2018 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 26th DAY OF SEPTEMBER, A.D., 2017.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

  
\_\_\_\_\_  
Scott Ellis, Clerk

By:

  
\_\_\_\_\_  
Curt Smith, Chairman

As approved by the Board on September 26, 2017.

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

<b>Tax District or Unit</b>	<b>FY 2017-2018 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2017-2018 Rolled-Back Millages</b>	<b>FY 2017-2018 Ad Valorem Revenue</b>
Recreation District 4 Maintenance	0.7114	3.12%	0.6899	\$2,623,905

RESOLUTION NO. 17- 177

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 2017-2018 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:

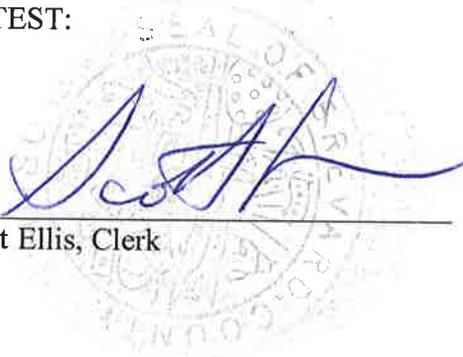
1. This resolution is hereby adopted under the provisions of Section 200.065, Florida Statutes, as amended.
2. The Board of County Commissioners, Brevard County, Florida, as taxing authority for the Titusville-Cocoa Airport Authority, does hereby levy the millage specified in Exhibit "A".

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 26th DAY OF SEPTEMBER, A.D., 2017.

ATTEST:



A circular seal of Brevard County, Florida, featuring a central emblem with a palm tree and a sun, surrounded by the text "SEAL OF BREVARD COUNTY FLORIDA".

  
\_\_\_\_\_  
Scott Ellis, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

By:   
\_\_\_\_\_  
Curt Smith, Chairman

As approved by the Board on September 26, 2017.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
 TITUSVILLE-COCOA AIRPORT AUTHORITY

Tax District or Unit	FY 2017-2018 Adopted Millages	% Change From Rolled-Back Millages	FY 2017-2018 Rolled-Back Millages	FY 2017-2018 Ad Valorem Revenue
TI-CO Airport Authority	0.0000	0.00%	0.0000	\$0

RESOLUTION NO. 17 - 178

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 2017-2018 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".

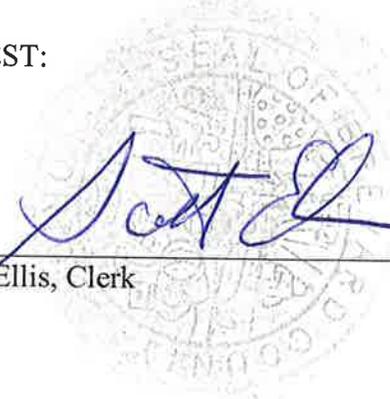
3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 26th DAY OF SEPTEMBER, A.D., 2017.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA



  
\_\_\_\_\_  
Scott Ellis, Clerk

By:

  
\_\_\_\_\_  
Curt Smith, Chairman

As approved by the Board on September 26, 2017.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
SOUTH BREVARD RECREATION SPECIAL DISTRICT

<b>Tax District or Unit</b>	<b>FY 2017-2018 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2017-2018 Rolled-Back Millages</b>	<b>FY 2017-2018 Ad Valorem Revenue</b>
S. Brevard Recreation District. - Operating	0.2956	29.65%	0.2280	\$5,870,776
S. Brevard Recreation District - Debt	0.3044	(7.22%)	0.3281	\$6,092,230

RESOLUTION NO. 17-179

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 2017-2018 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".

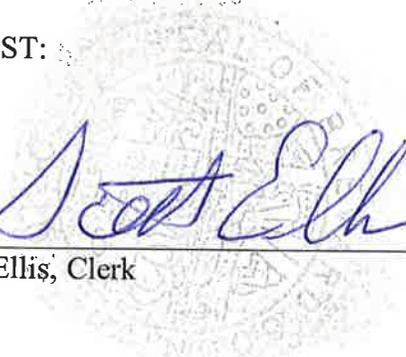
3. A certified copy of this resolution shall be filed with the Property Appraiser and the Tax Collector of Brevard County.

4. This resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, THIS 26th DAY OF SEPTEMBER, A.D., 2017.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA



  
\_\_\_\_\_  
Scott Ellis, Clerk

By:   
\_\_\_\_\_  
Curt Smith, Chairman

As approved by the Board on September 26, 2017.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
NORTH BREVARD RECREATION SPECIAL DISTRICT

<b>Tax District or Unit</b>	<b>FY 2017-2018 Adopted Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2017-2018 Rolled-Back Millages</b>	<b>FY 2017-2018 Ad Valorem Revenue</b>
N. Brevard Recreation District 1/Titusville- Operating	0.2230	28.68%	0.1733	\$597,779
N. Brevard Recreation District 1/Titusville- Debt	0.5770	(0.40%)	0.5793	\$1,553,119