



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

H.4.

7/21/2020

Subject:

Adoption of Proposed FY 2020-2021 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 2020-2021 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, 2020. 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 2020-2021 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 2020-2021 budget will be held on September 8, 2020 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 2020-2021 millage and budget adoption process.

1. No later than August 4, 2020, the Budget Office will provide executed copies of the

Certification of Taxable Value to the Property Appraiser.

2. On or before August 24, 2020, the Property Appraiser will mail the "2020 Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 8, 2020, 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 18, 2020, 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 22, 2020 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.



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

Telephone: (321) 637-2001

Fax: (321) 264-6972

Kimberly.Powell@brevardclerk.us

July 29, 2020

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 2020-2021 Ad Valorem Millages

This is to correct the memo dated July 22, 2020. The Board of County Commissioners, in regular session on July 21, 2020, approved the FY 2020-2021 Proposed Ad Valorem Millages for the purpose of notification to taxpayers by the Brevard County Property Appraiser; and authorized County Manager to complete the Florida Department of Revenue's Certifications of Taxable Value, Forms DR-420. Enclosed is the proposed millages.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

for. Donna Scott
Kimberly Powell, Deputy Clerk

/sm

Encl. (1)

cc: Property Appraiser
County Manager
Finance

BREVARD COUNTY, FLORIDA, MILLAGES AND TAXABLE PROPERTY VALUES, FY 2020-2021
Certified June 25, 2020

Tax District or Unit	FY 2020-2021 Rolled-Back Millage Rates	FY 2019-2020 Adopted Millages	FY 2020-2021		FY 2020-2021 Proposed Millage Rates	FY 2020-2021		FY 2020-2021 Proposed Tax Revenues	FY 2020-2021 Revenue Compared to FY 2019-2020	FY 2020-2021 New Construction Gross Tax Revenues
			Certified Gross Taxable Property Value	New Construction Gross Taxable Property Value		Proposed Millage Rates Compared to FY 2019-2020				
General Revenue - Countywide	3.6649	3.8196	\$43,680,399,262	\$879,478,491	3.6929	(3.32%)	\$161,307,346	\$6,059,979	\$3,247,826	
Library District	v	0.4463	\$43,995,326,861	\$879,478,491	0.4264	(4.46%)	\$18,759,607	\$481,121	\$375,010	
Mosquito Control District	v	0.1723	\$43,995,326,861	\$879,478,491	0.1728	(4.48%)	\$7,602,392	\$193,524	\$151,974	
Fire Control MSTU	v	0.6053	\$21,364,694,564	\$499,050,776	0.6141	(2.85%)	\$13,120,059	\$533,456	\$306,467	
Recreation District #1 MSTU		0.5678	\$5,628,844,651	\$66,020,247	0.5379	(5.27%)	\$3,027,756	\$74,289	\$35,512	
Recreation Dist. #4 O & M	v	0.6456	\$4,592,611,958	\$78,518,803	0.6346	(4.74%)	\$2,914,472	\$77,845	\$49,828	
TICO Airport Authority		-	\$18,116,919,765	\$196,905,623	-		\$0	\$0	\$0	
Law Enforcement MSTU		1.1142	\$19,675,621,478	\$439,154,337	1.0832	(2.78%)	\$21,312,633	\$846,345	\$475,692	
Road & Bridge Dist. #1 MSTU		0.6390	\$3,711,003,574	\$44,248,917	0.6105	(4.46%)	\$2,265,568	\$66,806	\$27,014	
Road & Bridge Dist. #2 MSTU		0.2376	\$4,633,107,694	\$41,949,017	0.2303	(3.07%)	\$1,067,005	\$28,392	\$9,661	
Road & Bridge Dist. #3 MSTU		0.2524	\$2,045,893,483	\$14,206,633	0.2468	(2.22%)	\$504,927	\$12,324	\$3,506	
Road & Bridge Dist. #4 MSTU		0.2600	\$6,037,664,496	\$296,603,418	0.2555	(1.73%)	\$1,542,623	\$101,476	\$75,782	
Road & Bridge Dist. #5 MSTU		0.3714	\$1,666,071,900	\$18,659,582	0.3618	(2.58%)	\$602,785	\$17,229	\$6,751	
Rd & Bridge Dist #4 MSTU N Beaches		0.2486	\$672,373,221	\$3,765,056	0.2420	(2.65%)	\$162,714	\$3,738	\$911	
Rd & Bridge Dist #4 MSTU MISo.		0.1222	\$187,272,459	\$2,435,929	0.1206	(1.31%)	\$22,585	\$690	\$294	
Environ. Endangered Land ('04)	v	0.0589	\$43,995,326,861	\$879,748,491	0.0592	(4.36%)	\$2,604,523	\$69,371	\$52,081	
PSJ/CanGroves Recreation MSTU	v	0.3111	\$1,675,698,384	\$15,567,729	0.3148	(2.66%)	\$527,510	\$11,099	\$4,901	
N. Brevard Special Recreation Dist.	v	0.2110	\$3,543,624,031	\$45,450,969	0.2137	(6.31%)	\$757,272	\$20,419	\$9,713	
Merritt Island Recreation MSTU	v	0.3049	\$3,705,013,898	\$31,059,611	0.3069	(3.49%)	\$1,137,069	\$24,189	\$9,532	
S. Brevard Special Recreation Dist.	v	0.2808	\$25,451,628,181	\$672,120,628	0.2804	(4.56%)	\$7,136,637	\$196,667	\$188,463	
Sub - Total Operating							\$246,375,483	\$8,818,959	\$5,030,918	
Environ. Endangered Land ('04)	v	n/a	\$44,252,586,388	\$879,748,491	0.0522	(35.07%)	\$2,309,985	(\$1,002,091)	\$45,923	
PSJ/CanGroves Recreation MSTU	v	n/a	\$1,675,698,384	\$15,567,729	-		\$0	\$0	\$0	
N. Brevard Special Recreation Dist.	v	n/a	\$3,557,358,187	\$45,450,969	0.5211	(8.88%)	\$1,853,739	(\$143)	\$23,684	
Merritt Island Recreation MSTU	v	n/a	\$3,707,921,478	\$31,059,611	0.4553	(5.54%)	\$1,688,217	\$128	\$14,141	
S. Brevard Special Recreation Dist.	v	n/a	\$25,603,581,921	\$672,120,628	0.2842	(7.18%)	\$7,276,538	(\$83)	\$191,017	
Sub - Total Debt Service							\$13,128,479	(\$1,002,189)	\$274,765	
Total Operating and Debt Service							\$259,503,962	\$7,816,769	\$5,305,683	
Aggregate FY 2019-2020 (CURRENT) Operating Millage										
Aggregate FY 2020-2021 ROLLED BACK/FORWARD Operating Millage										
Aggregate FY 2020-2021 Estimated Operating Millage										
Percent Change from FY 2020-2021 Aggregate ROLLED BACK/FORWARD Operating Millage										
Percent Change from Aggregate FY 2019-2020 (CURRENT) Operating Millage										



July 22, 2020

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 2020-2021 Ad Valorem Millages

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Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Denna Scott
for: Kimberly Powell, Deputy Clerk

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Encl. (1)

cc: Property Appraiser
County Manager
Finance