

Meeting Date
JULY 21, 2015



AGENDA	
Section	PUBLIC HEARING
Item No.	IV.E

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	ADOPTION OF RECOMMENDED FY 2015-2016 AD VALOREM MILLAGES
DEPT/OFFICE:	BUDGET OFFICE/ ADMINISTRATIVE SERVICES GROUP

Requested Action:

It is requested that the FY 2015-2016 Recommended 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 & 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, 2015. 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 "Notice to Taxpayers." This Notice provides the taxpayers with their official notice regarding the first public hearing on the FY 2015-2016 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 2015-2016 budget will be held on September 15, 2015 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 2015-2016 millage and budget adoption process.

1. No later than August 4, 2015, the Budget Office will provide executed copies of the Certification of Taxable Value to the Property Appraiser.
2. On or before August 24, 2015, the Property Appraiser will mail the "Notice of Proposed Property Taxes" to all Brevard County property owners.
3. On September 15, 2015, 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 25, 2015, 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 29, 2015 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 instruction: Maintain necessary documents for records retention.

Exhibits Attached: Proposed Millages Schedule

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

County Manager

Department Director / Extension

Stockton Whitten

Tom Rosenberg/x-52854



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

Telephone: (321) 637-2001
Fax: (321) 264-6972

July 22, 2015

MEMORANDUM

TO: Tom Rosenberg, Budget Office Director

RE: Item IV.E., FY 2015-2016 Recommended Millages for the Purpose of Notification to taxpayers by the Brevard County Property Appraiser

The Board of County Commissioners, in regular session on July 21, 2015, approved the FY 2015-2016 recommended Millages for the purpose of notification to taxpayers by the Brevard County Property Appraiser; and directed the County Manager to complete the Florida Department of Revenue's Certifications of Taxable Value, Forms DR-420.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Etheridge, Deputy Clerk

cc: County Manager
Property Appraiser

Tax Rates based on Property Appraiser
Certified - June 24, 2015

Tax District or Unit	FY 2014- 2015 Adopted Millages	FY 2015-2016 Rolled Back Millage Rates	FY 2015-2016 Certified Gross Taxable Property Value	FY 2015-2016 Certified New Constr. Gross Taxable Prop. Value	Proposed Information					
					FY 2015-2016 Proposed Millages	Millage Inc./Dec.) Compared to Rolled Back	Millage Inc./Dec.) Compared to Current Millage	Tax Revenues Gross Taxable Value @ Proposed Rates	FY 2015-2016 Inc./Dec.) Compared to FY 2014-2015	FY 2015- 2016 New Constr. Tax Revenues
General Revenue - Countywide	4.6814	4.4725	\$29,696,507,254	\$398,657,471	4.5497	1.73%	(2.81%)	\$135,110,199	\$3,939,244	\$1,813,772
Library District	0.5720	0.5463	\$29,943,678,917	\$398,657,471	0.5555	1.68%	(2.88%)	\$16,633,714	\$482,314	\$221,454
Mosquito Control District	0.2055	0.1963	\$29,943,678,917	\$398,657,471	0.1995	1.63%	(2.92%)	\$5,973,764	\$171,120	\$79,532
Fire Control MSTU	0.7775	0.7482	\$14,666,822,546	\$216,261,796	0.7580	1.31%	(2.51%)	\$11,117,451	\$338,534	\$163,926
Recreation District #1 MSTU	0.6891	0.6806	\$3,985,592,020	\$33,774,060	0.6810	0.06%	(1.18%)	\$2,714,188	\$65,815	\$23,000
Recreation Dist. #4 O & M	0.5505	0.5234	\$3,254,385,865	\$54,034,290	0.6281	20.00%	14.10%	\$2,044,080	\$348,810	\$33,939
TICO Airport Authority	-	-	\$12,788,948,201	\$115,483,979	-	N/A	N/A	\$0	\$0	\$0
Law Enforcement Countywide MSTU	1.3000	1.2689	\$13,691,367,769	\$191,304,079	1.2691	0.02%	(2.38%)	\$17,375,715	\$515,841	\$242,784
Road & Bridge Dist #1 MSTU	0.5549	0.5418	\$2,746,380,033	\$15,955,050	0.5511	1.72%	(0.68%)	\$1,513,530	\$32,658	\$8,793
Road & Bridge Dist #2 MSTU	0.2970	0.2828	\$3,303,957,594	\$25,405,579	0.2874	1.63%	(3.23%)	\$949,557	\$22,103	\$7,302
Road & Bridge Dist #3 MSTU	0.3139	0.2994	\$1,481,878,185	\$11,899,310	0.3045	1.70%	(2.99%)	\$451,232	\$10,765	\$3,623
Road & Bridge Dist #4 MSTU	0.3225	0.3097	\$3,826,997,526	\$123,523,350	0.3145	1.55%	(2.48%)	\$1,203,591	\$57,095	\$38,848
Road & Bridge Dist #5 MSTU	0.4429	0.4319	\$1,211,202,920	\$5,615,170	0.4303	(0.37%)	(2.84%)	\$521,181	\$10,624	\$2,416
Rd & Bridge Dist #4 MSTU N Beaches	0.3148	0.2983	\$491,182,855	\$615,730	0.3032	1.64%	(3.68%)	\$148,927	\$2,522	\$187
Rd & Bridge Dist #4 MSTU Miso.	0.1485	0.1401	\$141,068,338	\$737,130	0.1422	1.50%	(4.24%)	\$30,060	\$419	\$105
Environ. Endangered Land (04)	0.0558	0.0533	\$29,943,678,917	\$398,657,471	0.0543	1.88%	(2.69%)	\$1,625,942	\$50,333	\$21,647
PSJ/CanGroves Recreation MSTU	0.3490	0.3499	\$1,376,798,124	\$2,438,460	0.3568	1.97%	2.23%	\$491,242	\$9,124	\$870
N. Brevard Special Recreation Dist.	-	-	\$2,321,168,382	\$29,133,710	-	N/A	N/A	\$0	\$0	\$0
Merritt Island Recreation MSTU	0.0982	0.0940	\$2,659,417,332	\$18,103,289	0.1588	68.94%	61.71%	\$422,315	\$173,911	\$2,875
S. Brevard Special Recreation Dist.	0.1570	0.1497	\$16,800,005,289	\$275,846,802	0.1841	22.98%	17.26%	\$3,092,881	\$616,437	\$50,783
Sub - Total Operating	6.9438	6.7442			6.7823			\$201,409,568	\$6,847,669	\$2,715,857
Environ. Endangered Land (04)	0.1163	0.1577	\$29,977,254,057	\$398,657,471	0.1102	(30.12%)	(5.25%)	\$3,303,493	\$16,034	\$43,932
PSJ/CanGroves Recreation MSTU	0.0908	0.0915	\$1,376,798,124	\$2,438,460	0.0915	0.00%	0.77%	\$125,977	\$544	\$223
N. Brevard Special Recreation Dist.	0.8000	0.8000	\$2,327,754,032	\$29,133,710	0.8000	0.00%	0.00%	\$1,862,203	\$102,191	\$23,307
Merritt Island Recreation MSTU	0.7018	0.6412	\$2,659,417,332	\$18,103,289	0.6412	0.00%	(8.63%)	\$1,705,218	(\$74,364)	\$11,608
S. Brevard Special Recreation Dist.	0.4430	0.4159	\$16,823,989,449	\$275,846,802	0.4159	0.00%	(6.12%)	\$6,997,097	\$818	\$114,725
Sub - Total Debt Service								\$13,993,989		\$193,795
Total Operating and Debt Service								\$215,403,557		\$2,909,651

Aggregate FY 2014-2015 (CURRENT) Operating Millage 6.9438
Aggregate FY 2015-2016 ROLLED BACK/FORWARD Operating Millage 6.7442
Aggregate FY 2015-2016 Certified Operating Millage 6.7823

Percent Change from FY 2015-2016 Aggregate ROLLED BACK/FORWARD Operating Millage 0.56%
Percent Change from Aggregate FY 2014-2015 (CURRENT) Operating Millage (2.33%)