

Meeting Date  
**SEPTEMBER 23, 2014**



AGENDA	
Section	<b>PUBLIC HEARING</b>
Item No.	I.A.5

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

165-170

SUBJECT:	<b>ADOPTION OF THE FINAL MILLAGE RESOLUTIONS FOR FY 2014-2015 FOR DEPENDENT SPECIAL TAXING DISTRICTS</b>
DEPT/OFFICE:	BUDGET OFFICE

Requested Action:

It is recommended that the Board of County Commissioners adopt the attached resolutions establishing final millages for FY 2014-2015 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 2014-2015 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 2014-2015 are summarized as follows:

<u>Special Dependent Taxing District or Unit</u>	<u>FY 2014-2015 Rolled-Back Millages</u>	<u>% Change From Rolled-Back Millages</u>	<u>FY 2014-2015 Adopted Millages</u>	<u>FY 2014-2015 Adopted Revenue</u>
Brevard Co. Free Public Library District	0.5634	1.53%	0.5720	\$16,151,400
Brevard Mosquito Control District	0.2025	1.48%	0.2055	\$5,802,644
Brevard Co. Rec. Special District IV Ops. and Maint.	0.4437	24.07%	0.5505	\$1,695,270
Titusville-Cocoa Airport Authority	0.0000	0.00%	0.0000	\$0
South Brevard Recreation Special District – Operating	0.1244	26.21%	0.1570	\$2,476,444
South Brevard Recreation Special District – Debt	0.4430	0.00%	0.4430	\$6,996,279
North Brevard Recreation Special District - Operating	0.0000	0.00%	0.0000	\$0
North Brevard Recreation Special District - Debt	0.8000	0.00%	0.8000	\$1,760,012

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 2014-2015.

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

Exhibits Attached: Resolutions for FY 2014-2015

<b>Contract /Agreement (If attached):</b> Reviewed by County Attorney		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	PR	<input type="checkbox"/>
County Manager		Department Director / Extension					
Stockton Whitten		Tom Rosenberg/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

September 24, 2014

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 2014-2015

The Board of County Commissioners, in special session on September 23, 2014, adopted the following Resolutions adopting final millages for Dependent Special Taxing Districts for FY 2013-2014:

Resolution No. 14-165	Brevard County Free Public Library District
14-166	Brevard Mosquito Control District
14-167	Recreation Special Dist. #4 Operations and Maintenance
14-168	Titusville-Cocoa Airport Authority
14-169	South Brevard Recreation Special District
14-170	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

Tammy Etheridge, Deputy Clerk

Encls. (6)

cc: Finance  
Budget

RESOLUTION NO. 14- 165

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 2014-2015 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 23rd DAY OF SEPTEMBER, A.D., 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA



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Scott Ellis, Clerk

By: 

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Mary Bolin Lewis, Chairman

As approved by the Board on September 23, 2014.

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

Tax District or Unit	FY 2014-2015 Rolled-Back Millages	% Change From Rolled-Back Millages	FY 2014-2015 Adopted Millages	FY 2014-2015 Ad Valorem Revenue
Library District	0.5634	1.53%	0.5720	\$16,151,400

RESOLUTION NO. 14 166

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 2014-2015 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 23rd DAY OF SEPTEMBER, A.D., 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA



  
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Scott Ellis, Clerk

By:   
\_\_\_\_\_  
Mary Bolin Lewis, Chairman

As approved by the Board on September 23, 2014.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
 BREVARD MOSQUITO CONTROL DISTRICT

Tax District or Unit	FY 2014-2015 Rolled-Back Millages	% Change From Rolled-Back Millages	FY 2014-2015 Adopted Millages	FY 2014-2015 Ad Valorem Revenue
Mosquito Control District	0.2025	1.48%	0.2055	\$5,802,644

RESOLUTION NO. 14-167

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 2014-2015 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 23rd DAY OF SEPTEMBER, A.D., 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

  
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Scott Ellis, Clerk

By:   
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Mary Bolin Lewis, Chairman

As approved by the Board on September 23, 2014.

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

Tax District or Unit	FY 2014-2015 Rolled-Back Millages	% Change From Rolled-Back Millages	FY 2014-2015 Adopted Millages	FY 2014-2015 Ad Valorem Revenue
Recreation District #4 O&M	0.4437	24.07%	0.5505	\$1,695,270

RESOLUTION NO. 14- 168

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 2014-2015 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.

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

DONE, ORDERED AND ADOPTED, THIS 23rd DAY OF SEPTEMBER, A.D., 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA



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

By:   
\_\_\_\_\_  
Mary Bolin Lewis, Chairman

As approved by the Board on September 23, 2014.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
TITUSVILLE-COCOA AIRPORT AUTHORITY

Tax District or Unit	FY 2014-2015 Rolled-Back Millages	% Change From Rolled-Back Millages	FY 2014-2015 Adopted Millages	FY 2014-2015 Ad Valorem Revenue
TICO Airport Authority	0.0000	0.00%	0.0000	\$0

RESOLUTION NO. 14 - 169

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 2014-2015 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 23rd DAY OF SEPTEMBER, A.D., 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA



  
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Scott Ellis, Clerk

By:   
\_\_\_\_\_  
Mary Bolin Lewis, Chairman

As approved by the Board on September 23, 2014.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
SOUTH BREVARD RECREATION SPECIAL DISTRICT

<b>Tax District or Unit</b>	<b>FY 2014-2015 Rolled-Back Millages</b>	<b>% Change From Rolled-Back Millages</b>	<b>FY 2014-2015 Adopted Millages</b>	<b>FY 2014-2015 Ad Valorem Revenue</b>
S. Brevard Special Recreation Dist	0.1244	26.21%	0.1570	\$2,476,444
S. Brevard Special Recreation Dist Debt	0.4430	0.00%	0.4430	\$6,996,279

RESOLUTION NO. 14-170

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 2014-2015 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, Florida.

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

DONE, ORDERED AND ADOPTED, THIS 23rd DAY OF SEPTEMBER, A.D., 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA

  
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Scott Ellis, Clerk

By:

  
\_\_\_\_\_  
Mary Bolin Lewis, Chairman

As approved by the Board on September 23, 2014.

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
 NORTH BREVARD RECREATION SPECIAL DISTRICT

Tax District or Unit	FY 2014-2015 Rolled-Back Millages	% Change From Rolled-Back Millages	FY 2014-2015 Adopted Millages	FY 2014-2015 Ad Valorem Revenue
N. Brevard Special Recreation Dist. Operating & Maintenance	0.0000	0.00%	0.0000	\$0
N. Brevard Special Recreation Dist. Debt	0.8000	0.00%	0.8000	\$1,760,012