Agenda Report



2725 Judge Fran Jamieson Way Viera, FL 32940

Public Hearing

D.5. 9/20/2022

Subject:

Adoption of the Final Millage Resolutions for FY 2022-2023 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 2022-2023 for those dependent special taxing districts for which the County levies a millage and authorize the Chairman to sign the resolutions.

Summary Explanation and Background:

Budget Office personnel will read into the record each resolution for components of the County's FY 2022-2023 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 2022 -2023 are summarized as follows:

| Special Dependent Taxing District or Unit | FY 2022-2023 Adopted Millages | % Change From Rolled-Back <u>Millages</u> | FY 2022-2023 Rolled-Back <u>Millages</u> | FY 2022-2023 Adopted Revenue |
|--|-------------------------------------|---|--|------------------------------------|
| Brevard Co. Free Public Library District | 0.3763 | 2.45% | 0.3673 | \$20,431,268 |
| Brevard Mosquito Control District | 0.1527 | 2.55% | 0.1489 | \$8,290,870 |
| Brevard Co. Rec. Special District IV Ops. and Maint. | 0.5775 | 1.53% | 0.5688 | \$3,150,855 |
| Titusville-Cocoa Airport Authority South Brevard Recreation Special District – | 0.0000 | N/A | 0.0000 | \$0 |
| Operating | 0.2469 | 2.75% | 0.2403 | \$7,864,908 |
| South Brevard Recreation Special District – Debt | 0.0391 | N/A | N/A | \$1,251,541 |
| North Brevard Recreation Special District - Operating | 0.1872 | 2,63% | 0.1824 | \$820,272 |
| North Brevard Recreation Special District - Debt | 0.2390 | N/A | N/A | \$1,050,214 |

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 2022-2023.

Clerk to the Board Instructions:

| D.5. | 9/20/2022 |
|------|-----------|
| | |

Maintain necessary documents for records retention



FLORIDA'S SPACE COAST

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



September 21, 2022

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 Fiscal Year

2022-2023

The Board of County Commissioners, in special session on September 20, 2022, adopted the following Resolutions adopting final millages for Dependent Special Taxing Districts for Fiscal Year 2022-2023:

| Resolution No. | 22-113 | Brevard County Free Public Library District |
|-------------------------|--------|---|
| | 22-114 | Brevard Mosquito Control District |
| 22-115 Recreation Speci | | Recreation Special District IV - Operations and Maintenance |
| | 22-116 | Titusville-Cocoa Airport Authority |
| | 22-117 | South Brevard Recreation Special District - Operating |
| | 22-118 | North Brevard Recreation Special District - Operating |

Enclosed are certified copies of each Resolution.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

Kim Powell, Clerk to the Board

/ds

Encls. (6)

cc:

Finance

Budget



FLORIDA'S SPACE COAST

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

September 21, 2022

Telephone: (321) 637-2001 Fax: (321) 264-6972 Kimberly.Powell@brevardclerk.us



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 Fiscal Year

2023-2023

The Board of County Commissioners, in special session on September 20, 2022, adopted the following Resolutions adopting final millages for Dependent Special Taxing Districts for Fiscal Year 2022-2023:

| Resolution No. | 22-113 | Brevard County Free Public Library District |
|----------------|--------|---|
| | 22-114 | Brevard Mosquito Control District |
| | 22-115 | Recreation Special District IV - Operations and Maintenance |
| | 22-116 | Titusville-Cocoa Airport Authority |
| | 22-117 | South Brevard Recreation Special District - Operating |
| | 22-118 | North Brevard Recreation Special District - Operating |
| | | |

Enclosed are certified copies of each Resolution.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

Kim Powell, Clerk to the Board

/ds

Encls. (6)

CC:

Finance

Budget

RESOLUTION NO. 22- 113

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 2022-2023 PROVIDING AN EFFECTIVE DATE.

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.

- 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.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA

Rachel Sagoff Clerk

By: Kristine Zonka, Chair

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

| Tax District or Unit | FY 2022-2023 | % Change From | FY 2022-2023 | FY 2022-2023 |
|--------------------------|--------------|---------------|--------------|--------------|
| | Adopted | Rolled-Back | Rolled-Back | Ad Valorem |
| | Millages | Millages | Millages | Revenue |
| Brevard Library District | 0.3763 | 2.45% | 0.3673 | \$20,431,268 |

RESOLUTION NO. 22 114

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 2022-2023 AND PROVIDING AN EFFECTIVE DATE.

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.

- 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.

By:

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

DONE, ORDERED AND ADOPTED, THIS 20th DAY OF SEPTEMBER, A.D., 2022.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA

Rachel Sadoff, Clerk

Kristine Zonka, Chair

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS BREVARD MOSQUITO CONTROL DISTRICT

| Tax District or Unit | FY 2022-2023 | % Change From | FY 2022-2023 | FY 2022-2023 |
|--------------------------|--------------|---------------|--------------|--------------|
| | Adopted | Rolled-Back | Rolled-Back | Ad Valorem |
| | Millages | Millages | Millages | Revenue |
| Brevard Mosquito Control | 0.1527 | 2.55 % | 01489 | \$8,290,870 |

RESOLUTION NO. 22- 115

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 2022-2023 AND PROVIDING AN EFFECTIVE DATE.

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.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA

Rachel Sadoff, Clerk

By:

Kristine Zonka, Chair

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

| Tax District or Unit | FY 2022-2023 | % Change From | FY 2022-2023 | FY 2022-2023 |
|-----------------------------------|--------------|---------------|--------------|--------------|
| | Adopted | Rolled-Back | Rolled-Back | Ad Valorem |
| | Millages | Millages | Millages | Revenue |
| Recreation District 4 Maintenance | 0.5775 | 1.53% | 0.5688 | \$3,150,855 |

RESOLUTION NO. 22-116

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 2022-2023 AND PROVIDING AN EFFECTIVE DATE.

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.

- 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.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA

Rachel Sadoff, Clerk

By: Kristine Zonka, Chair

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS TITUSVILLE-COCOA AIRPORT AUTHORITY

| Tax District or Unit | FY 2022-2023 | % Change From | FY 2022-2023 | FY 2022-2023 |
|-------------------------|--------------|---------------|--------------|--------------|
| | Adopted | Rolled-Back | Rolled-Back | Ad Valorem |
| | Millages | Millages | Millages | Revenue |
| TI-CO Airport Authority | 0.0000 | 0.00% | 0.0000 | \$0 |

RESOLUTION NO. 22 - 117

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 2022-2023 AND PROVIDING AN EFFECTIVE DATE.

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.

- 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.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA

Rachel Sadoff, Q

By: Kristine Zonka, Chair

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS SOUTH BREVARD RECREATION SPECIAL DISTRICT

| Tax District or Unit | FY 2022-2023 Adopted Millages | % Change From Rolled-Back Millages | FY 2022-2023 Rolled-Back Millages | FY 2022-2023 Ad Valorem Revenue |
|--|-------------------------------------|--|---|---------------------------------------|
| S. Brevard Recreation District Operating | 0.2469 | 2.75% | 0.2403 | \$7,864,908 |
| S. Brevard Recreation District - Debt | 0.0391 | N/A | N/A | \$1,251,541 |

RESOLUTION NO. 22-118

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 2022-2023 AND PROVIDING AN EFFECTIVE DATE.

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.

- 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.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA

Rachel Sadoff, Clerk

By: Kristine Zonka, Chair

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS NORTH BREVARD RECREATION SPECIAL DISTRICT

| Tax District or Unit | FY 2022-2023 Adopted Millages | % Change From Rolled-Back Millages | FY 2022-2023 Rolled-Back Millages | FY 2022-2023 Ad Valorem Revenue |
|---|-------------------------------------|--|---|---------------------------------------|
| N. Brevard Recreation District 1/Titusville- Operating | 0.1872 | 2.63% | 0.1824 | \$820,272 |
| N. Brevard Recreation District 1/Titusville- Debt | 0.2390 | N/A | N/A | \$1,050,214 |