



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.15.

10/10/2023

Subject:

Report Re: Non-Ad Valorem Assessments

Fiscal Impact:

The fiscal impacts associated with the statutory exemption of additional agricultural properties from the special assessments are as follows:

Fire Service Non-Ad Valorem Assessment (\$40,619)
Brevard County Stormwater Utility Assessment (\$80,890)
Melbourne-Tillman Water Control District (\$6,495)

Dept/Office:

Budget Office

Requested Action:

Accept Report on Non-Ad Valorem Assessment Agricultural Exemption Impact

Summary Explanation and Background:

This year, the Legislature passed, and the Governor approved, House Bill No. 7063, a bill which contained numerous provisions for changes to tax policy. Among those changes, the bill prohibits the imposition of special assessments on agricultural lands, except that special assessments currently pledged for bonds may continue until the bonds have been paid. This prohibition does not apply to residential structures on agricultural property.

At the Final Budget Hearing on September 19, 2023, the County Attorney advised the Board of this change and indicated that an agenda item would be brought forth to formalize the correction. Staff coordinated with the Brevard County Property Appraiser's Office to review agricultural lands on this year's non-ad valorem assessment tax rolls for compliance with this change in statute. As a result of this review, 77 parcels were removed from the fire service non-ad valorem assessment roll, 354 parcels were removed from the stormwater utility assessment roll, and six parcels were removed from the Melbourne-Tillman Water Control District roll. The table below reflects the fiscal impact of these changes.

	FY23-24 Adopted Budget	Agricultural Exemption Impact	% Change
Fire Assessment	\$ 37,055,577	\$ (40,619)	-0.11%
Brevard County Stormwater Utility Assessment	\$ 6,659,180	\$ (80,890)	-1.21%
Melbourne-Tillman Water Control District	\$ 2,416,125	\$ (6,495)	-0.27%

Staff will monitor the revenue and expense budgets in these funds over the next six months and assess whether any budget amendments are recommended during the mid-year budget supplement in April 2024.

Clerk to the Board Instructions:



October 11, 2023

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item F.15., Report of Non-Ad Valorem Assessments

The Board of County Commissioners, in regular session on October 10, 2023, reviewed and accepted the Report on Non-Ad Valorem Assessment Agricultural Exemption Impact.

Your continued cooperation is greatly appreciated.

Sincerely,

**BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK**

Kimberly Powell
Kimberly Powell, Clerk to the Board

cc: Finance