

**CITY OF MIRAMAR
PROPOSED CITY COMMISSION AGENDA ITEM**

Meeting Date: September 15, 2025

Second Reading Date: September 29, 2025

Presenter's Name and Title: Rafael Sanmiguel, Management and Budget Director

Prepared By: Kelly Cabrera-Acosta, Senior Budget Analyst

Temp. Ord. Number: 1852

Item Description: SECOND READING Temp. Ord. No. 1852, ESTABLISHING AND ADOPTING THE CITY OF MIRAMAR AD VALOREM TAX OPERATING MILLAGE LEVY RATE AT 7.1172 MILLS OR \$7.1172 PER THOUSAND DOLLARS OF TAXABLE ASSESSED PROPERTY VALUE FOR THE 2025 TAX YEAR, WHICH IS 6.41% GREATER THAN THE ROLLED-BACK RATE OF 6.6885 MILLS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE. (MANAGEMENT AND BUDGET DIRECTOR, RAFAEL SANMIGUEL)

Consent ☐ Resolution ☐ Ordinance ☒ Quasi-Judicial ☐ Public Hearing ☒

Instructions for the Office of the City Clerk:

Public Notice – As Required by the Sec. _____ of the City Code and/or Sec. _____, Florida Statutes, public notice for this item was provided as follows: on _____, in a _____ ad in the _____; by the posting the property on _____ and/or by sending mailed notice to property owners within _____ feet of the property on _____. (Fill in all that apply)

Special Voting Requirement – As required by Sec. _____, of the City Code and/or Sec. _____ Florida Statutes, approval of this item requires a _____ (unanimous 4/5ths etc. vote of the City Commission.

Fiscal Impact: Yes ☒ No ☐

REMARKS: This millage rate will generate ad valorem tax revenue for the FY 2026 budget. \$110,239,900 is budgeted in Account No. 001-00-000-000-000-311100.

Content:

- Agenda Item Memo from the City Manager to City Commission
- Ordinance TO O1852

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Miramar's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: (Second Reading) Temp. Ord. No. 1852, ESTABLISHING AND ADOPTING THE CITY OF MIRAMAR AD VALOREM TAX OPERATING MILLAGE LEVY RATE AT 7.1172 MILLS, OR \$7.1172 PER THOUSAND DOLLARS OF TAXABLE ASSESSED PROPERTY VALUE FOR THE 2025 TAX YEAR, WHICH IS 6.41% GREATER THAN THE ROLLED-BACK RATE OF 6.6885 MILLS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE. (MANAGEMENT AND BUDGET DIRECTOR, RAFAEL SANMIGUEL)

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Miramar is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City of Miramar is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☒ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City of Miramar hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

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2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Miramar, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
- (c) An estimate of the City of Miramar's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

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4. Additional information the governing body deems useful (if any):

[You may wish to include in this section the methodology or data used to prepare the Business Impact Estimate. For example: City of Miramar staff solicited comments from businesses in the City of Miramar as to the potential impact of the proposed ordinance by contacting the chamber of commerce, social media posting, direct mail or direct email, posting on City of Miramar's website, public workshop, etc. You may also wish to include efforts made to reduce the potential fiscal impact on businesses. You may also wish to state here that the proposed ordinance is a generally applicable ordinance that applies to all persons similarly situated (individuals as well as businesses) and, therefore, the proposed ordinance does not affect only businesses].

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**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Dr. Roy L. Virgin, City Manager 

BY: Rafael Sanmiguel, Management and Budget Director

DATE: September 24, 2025

RE: SECOND READING of Temp. Ord. 1852 adopting the Ad Valorem Tax Rate for Fiscal Year 2026

RECOMMENDATION: The City Manager recommends approval of Temp. Ord. No.1852, adopting the Ad Valorem Tax Rate for Fiscal Year 2026 ("FY26").

ISSUE: This Ordinance adopts the Ad Valorem Millage Rate for FY26. The Ad Valorem tax revenue in the FY26 annual budget is based on this millage rate. The amount budgeted is \$110,239,900, which is \$6,647,500 greater than the previous year.

BACKGROUND: In accordance with Chapter 200.065, Florida Statutes, a taxing authority is required to adopt a final budget and adopt a Resolution or Ordinance stating the millage rate to be levied.

DISCUSSION: The adoption of the budget and the millage levy Resolution or Ordinance shall be approved by separate votes. The millage levy shall be publicly read in full prior to its adoption. In no event may the millage rate adopted exceed the millage rate tentatively adopted. The City of Miramar has not increased the assessed Ad Valorem Millage Rate since Fiscal Year 2019.

ANALYSIS: The Resolution or Ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate.

The Ad Valorem millage rate for Tax Year 2025 is 7.1172 mills, or \$7.1172 per thousand dollars of taxable assessed property value. This number is 6.41% greater than the rolled-back rate per state law, which is 6.6885 mills.

Temp. Ord. No. 1852
7/31/25
9/24/25

**CITY OF MIRAMAR
MIRAMAR, FLORIDA**

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, ESTABLISHING AND ADOPTING THE CITY OF MIRAMAR AD VALOREM TAX OPERATING MILLAGE LEVY RATE AT 7.1172 MILLS, OR \$7.1172 PER THOUSAND DOLLARS OF TAXABLE ASSESSED PROPERTY VALUE FOR THE 2025 TAX YEAR, WHICH IS 6.41% GREATER THAN THE ROLLED-BACK RATE OF 6.6885 MILLS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission and the City Administration of the City of Miramar have reviewed the 2026 Fiscal Year ("FY26") Budget for the various operating departments of the City and the means of financing said budget; and

WHEREAS, the City Commission has determined that a millage rate of 7.1172 is necessary to fund the FY26 Budget; and

WHEREAS, all public notice and hearings required by Chapter 200.065, Florida Statutes have occurred.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, AS FOLLOWS:

Section 1: That it establishes and adopts the City of Miramar Ad Valorem Tax Operating Millage Levy Rate of 7.1172 mills for the 2025 tax year, or \$7.1172 per thousand dollars of taxable assessed property value. This millage rate is 6.41% greater than the rolled-back rate of 6.6885 mills.

Ord. No. _____

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7/31/25
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Section 2: All Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 3: The appropriate City officials are authorized to do all things necessary and expedient to carry out the intent and purpose of this ordinance.

Section 4: This Ordinance shall take effect on October 1, 2025.

Temp. Ord. No. 1852
7/31/25
9/24/25

PASSED FIRST READING: September 15, 2025

PASSED AND ADOPTED ON SECOND READING: _____

Mayor, Wayne M. Messam

Vice Mayor, Yvette Colbourne

ATTEST:

City Clerk, Denise A. Gibbs

I HEREBY CERTIFY that I have approved
this ORDINANCE as to form:

City Attorney,
Austin Pamies Norris Weeks Powell, PLLC

<u>Requested by Administration</u>	<u>Voted</u>
Commissioner Maxwell B. Chambers	_____
Commissioner Avril Cherasard	_____
Vice Mayor Yvette Colbourne	_____
Commissioner Carson Edwards	_____
Mayor Wayne M. Messam	_____