

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

Meeting Date: July 8, 2020

Presenter's Name and Title: Norm Mason, Management and Budget Director

Temp. Reso. Number: R7193

Item Description: Temp. Reso. No. 7193, ESTABLISHING A PROPOSED MILLAGE RATE FOR TAX YEAR 2020 (FISCAL YEAR 2021); PROVIDING FOR THE ROLLED-BACK RATE; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR ADVERTISEMENT AND FOR TRANSMITTAL TO THE PROPERTY APPRAISER AND TAX COLLECTOR (Management and Budget Director Norm Mason).

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: The City anticipates receiving ad valorem revenue in the amount of \$74,222,300 which will be deposited in Account No. 001-00-000-000-000-311100.

Content:

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR 7193**



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Vernon E. Hargray, City Manager

BY: Norm Mason, Management and Budget Director

DATE: July 1, 2020

RE: Temp. Reso. No. 7193, proposed millage rate for tax year 2020 (fiscal year 2021); establishing a public hearing date, time, and place

RECOMMENDATION: The City Manager recommends approval of Temp. Reso. No. 7193, which establishes a proposed millage rate of 7.1172 for tax year 2020 (Fiscal Year 2021) and provides for the rolled-back rate and for the date, time, and place of the public hearing to consider the proposed millage rate and tentative Fiscal Year 2021 budget.

ISSUE: The TRIM Bill (Truth in Millage, Section 200.065, F.S.) provides that the taxing authority (i.e., the City) will advise the Broward County Property Appraiser ("BCPA") of the proposed millage, the rolled-back rate, and the date, time, and place of the tentative budget hearing within 35 days of receiving the Certification of Taxable Value from the Property Appraiser.

BACKGROUND: Pursuant to Sections 193.023(1) and 200.065(1), Florida Statutes, the BCPA must certify the complete assessment roll by July 1, 2020. Based on the preliminary June 1 information received and following the rules and procedures set by the Florida Department of Revenue for local governments, the rolled-back rate is 6.7758 mills subject to change based on the July 1st Certification of Taxable Value (Form DR-420).

ANALYSIS: Property tax revenue accounts for approximately 43% of the General Fund Budget. The taxable value of property (tax base) increased \$607 million (5.92%), from \$10.3 billion for Fiscal Year 2020 to \$10.9 billion for Fiscal Year 2021, of which \$90.4 million consisted of new construction, additions, and improvements added to the tax rolls. The average homesteaded single family home will see a modest increase in their property tax bill of \$36.57 per year as a result in the increase in property values.

The rolled-back rate is the rate that would generate the same total amount of ad valorem taxes as last year after consideration of new construction, additions, and improvements. The current year (Fiscal Year 2020) millage rate is 7.1172. Based on the proposed millage

rate of 7.1172, \$74.2 million of Ad Valorem tax revenue has been included in the Fiscal Year 2021 proposed budget. This represents an increase of \$2.9 million in Ad Valorem tax revenue from Fiscal Year 2020 and is wholly due to increased tax base. The proposed millage rate is 5.04% greater than the rolled-back rate.

DISCUSSION: The proposed millage rate established by this Resolution cannot be increased at a later date without proper written notification to each property owner prior to a later public hearing. However, it can be decreased. No change is being offered to the millage rate for FY 21. The millage rate for Miramar is comparable to that of other municipalities when municipal debt millage is included.

The public hearing to adopt the proposed millage rate and tentative budget is being set for September 15, 2020 at 6:00 p.m. at Miramar City Hall.

Temp. Reso. No. 7193
05/27/20
06/30/20

**CITY OF MIRAMAR
MIRAMAR, FLORIDA**

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR TAX YEAR 2020 (FISCAL YEAR 2021); PROVIDING FOR THE ROLLED-BACK RATE; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR ADVERTISEMENT AND FOR TRANSMITTAL TO THE PROPERTY APPRAISER AND TAX COLLECTOR; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, "Determination of Millage", sets forth the procedure that must be followed in establishing a millage rate and adopting an annual budget; and

WHEREAS, the Broward County Property Appraiser has certified the taxable value of property within the City of Miramar, as required by Sections 200.065(1) and 193.023, Florida Statutes; and

WHEREAS, pursuant to Section 200.065(2)(b), F.S., the City of Miramar is required to establish its proposed millage rate, its rolled-back rate and the date, time and place that the public hearing will be held to consider the proposed millage rate and tentative budget.

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

Reso. No. _____

Temp. Reso. No. 7193
05/27/20
06/30/20

Section 1: That the foregoing “**WHEREAS**” clauses are ratified and confirmed as being true and correct and are made a specific part of this Resolution.

Section 2: That the following rate is established as the proposed millage rate for the 2020 tax year: 7.1172 per \$1,000.00 of assessed property.

Section 3: That the rolled-back rate based on the June 1st estimates from the Broward County Property Appraiser’s Office for the 2020 tax year is 6.7758 mills subject to change based on the July 1st Certification of Taxable Value (Form DR-420).

Section 4: That September 15, 2020 is established as the date for a public hearing on the tentative budget and proposed millage rate, to be held at 6:00 p.m. at the City of Miramar City Hall, located at 2300 Civic Center Place, Miramar, Florida.

Section 5: That the City Clerk is directed to place all necessary advertisements in accordance with Chapter 200, Florida Statutes, the Truth in Millage, TRIM Bill, and to send a certified copy of this Resolution to the Property Appraiser and Tax Collector within 35 days of July 1, 2020, or the Date of Certification by the Broward County Property Appraiser, whichever is later.

Temp. Reso. No. 7193
05/27/20
06/30/20

Section 6: That this Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this _____ day of _____, _____.

Mayor, Wayne M. Messam

Vice Mayor, Maxwell B. Chambers

ATTEST:

City Clerk, Denise A. Gibbs

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

City Attorney,
Austin Pamies Norris Weeks Powell, PLLC

Requested by Administration

Commissioner Winston F. Barnes

Vice Mayor Maxwell B. Chambers

Commissioner Yvette Colbourne

Commissioner Alexandra P. Davis

Mayor Wayne M. Messam

Voted
