

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

**Meeting Date:** July 7, 2021

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

**Temp. Reso. Number:** R7435

**Item Description:** Temp. Reso. No. 7435, ESTABLISHING A PROPOSED MILLAGE RATE FOR TAX YEAR 2021 (FISCAL YEAR 2022); 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 Rafael Samiguel).

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 \$78,002,000 which will be deposited in Account No. 001-00-000-000-000-311100.


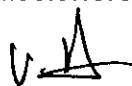
**Content:**

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR 7435**



**CITY OF MIRAMAR  
INTEROFFICE MEMORANDUM**

**TO:** Mayor, Vice Mayor and City Commissioners

**FROM:**  Vernon E. Hargray, City Manager 

**BY:** Rafael Sanmiguel, Management and Budget Director

**DATE:** July 1, 2021

**RE:** Temp. Reso. No. 7435, proposed millage rate for tax year 2021 (Fiscal Year 2022); establishing a public hearing date, time, and place

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**RECOMMENDATION:** The City Manager recommends approval of Temp. Reso. No. 7435, which establishes a proposed millage rate of 7.1172 for tax year 2021 (Fiscal Year 2022) 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 ("FY") 2022 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, 2021. Based on the preliminary June 1<sup>st</sup> information received and following the rules and procedures set by the Florida Department of Revenue for local governments, the rolled-back rate is 6.8085 mills subject to change based on the July 1<sup>st</sup> 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 \$578 million (5.4%), from \$10.8 billion for FY 2021 to \$11.4 billion for FY 2022, of which \$89.2 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 \$34.35 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 (FY 2021) millage rate is 7.1172. Based on the proposed millage rate of 7.1172, \$78.0 million of Ad Valorem tax revenue has been included in the FY 2022 proposed budget. This represents an increase of \$3.7 million in Ad Valorem tax revenue from FY 2021 and is wholly due to increased tax base; The proposed millage rate is 4.5% 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 2022. 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 13, 2021 at 6:00 p.m. at Miramar City Hall.

Temp. Reso. No. 7435  
06/03/21  
06/29/21

**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 2021 (FISCAL YEAR 2022); 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. 7435  
06/03/21  
06/29/21

**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 2021 tax year: 7.1172 per \$1,000.00 of assessed property.

**Section 3:** That the rolled-back rate based on the June 1<sup>st</sup> estimates from the Broward County Property Appraiser’s Office for the 2021 tax year is 6.8085 mills subject to change based on the July 1<sup>st</sup> Certification of Taxable Value (Form DR-420).

**Section 4:** That September 13, 2021 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, 2021, or the Date of Certification by the Broward County Property Appraiser, whichever is later.

Temp. Reso. No. 7435  
06/03/21  
06/29/21

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

**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Mayor, Wayne M. Messam

\_\_\_\_\_  
Vice Mayor, Yvette Colbourne

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  
Commissioner Maxwell B. Chambers  
Vice Mayor Yvette Colbourne  
Commissioner Alexandra P. Davis  
Mayor Wayne M. Messam

**Voted**

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