





AGENDA ITEM

July 20, 2021, City Council Meeting

Approved for Submittal By:

Scott Morgan, City Manager
To Be Presented By:

Scott Morgan, City Manager

To: Honorable Mayor and Members of the West Melbourne City Council
From: Scott Morgan, City Manager
Date: July 20, 2021

SUBJECT

Establishment of Proposed 2021-2022 Millage Rate for Public Hearing Advertisement

RECOMMENDATION

The City Manager recommends that the City Council:

Establish a proposed millage rate of 2.4228 per thousand dollars of taxable value for the purposes of advertising a September 7, 2021, public hearing to consider adopting a tentative budget and proposed millage rate for 2021-2022.

FISCAL IMPACT

If ultimately adopted, a millage rate of 2.4228 per thousand dollars of taxable value on the County Property Appraiser’s certified taxable valuation of \$2.13 billion would mean that that the proposed levy would be in the calculated amount of \$5.17 million, and a 96% expected collection would mean an estimated amount of \$4.96 million in 2021-2022 ad valorem revenues.

DISCUSSION and BACKGROUND

Florida Requirements and the Recommended Millage

Florida law requires the City Council to establish a proposed millage rate for advertising a public hearing prior to considering adopting a tentative budget and millage rate for the upcoming fiscal year that begins October 1, 2021. Florida law provides that the Council may subsequently adopt a millage rate that is the same or lower than the advertised rate, but in no event may the Council adopt a rate that is higher than the advertised rate.

The current year millage rate is 2.5087 per thousand dollars of taxable value. The City Manager recommends that the Council advertise a reduced millage rate of 2.4228 per thousand dollars taxable value, and that a public hearing on the tentative budget and millage be set for Tuesday September 7, 2021. The recommended millage for advertising purposes is the calculated rolled-back rate.

Council Must Act at This Meeting

The City Manager is required by statute and the Florida Administrative Code to transmit the proposed millage rate to the Brevard County Property Appraiser prior to the next City Council meeting. Thus, the City Council must determine the proposed millage rate for advertising purposes at the Council meeting this evening, and may not postpone making this decision.

What's Next

After tonight's action, the next actions to adopt the budget and millage rate for 2021-2022 are:

1. At the City Council meeting of Tuesday September 7, 2021, conduct a public hearing on the proposed millage rate and tentative budget.
2. At the City Council meeting of Wednesday September 22, 2021, conduct a public hearing and adopt the final millage rate and budget.

ATTACHMENT

1. Proposed Certification of Taxable Value and Tax Increment Adjustment Worksheet.



PROPOSED

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420

R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year: 2021	County: BREVARD
Principal Authority: CITY OF WEST MELBOURNE	Taxing Authority: CITY OF WEST MELBOURNE

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	2,039,108,960	(1)
2.	Current year taxable value of personal property for operating purposes	\$	94,456,425	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	2,133,565,385	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	131,191,965	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	2,002,373,420	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,912,755,145	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser: Electronically Certified by Property Appraiser		Date: 6/24/2021 2:32 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)		2.5087 per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$	4,798,529	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)	\$	259,107	(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	\$	4,539,422	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$	128,742,248	(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$	1,873,631,152	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)		2.4228 per \$1000	(16)
17.	Current year proposed operating millage rate		2.4228 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	\$	5,169,202	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	4,539,422	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		2.4228 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	5,149,202	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	5,149,202	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		2.4228 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		0.00 %	(27)

First public budget hearing	Date : 9/7/2021	Time : 6:30 P.M. Eastern	Place : Judge T. Mitchell Barlow Council Chamber 2285 Minton Road West Melbourne, Florida 32904
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SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	PROPOSED				
	Title :		Contact Name and Contact Title :		
	Scott Morgan, City Manager		Margi Starkey, Finance Director		
Mailing Address :		Physical Address :			
2240 MINTON ROAD		2240 MINTON ROAD			
City, State, Zip :		Phone Number :		Fax Number :	
WEST MELBOURNE, FLORIDA 32904		321-837-7775		321-768-2390	

Instructions on page 3



Reset Form

Print Form

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2021	County : BREVARD
Principal Authority : CITY OF WEST MELBOURNE	Taxing Authority : CITY OF WEST MELBOURNE
Community Redevelopment Area : WEST MELBOURNE JOINT CRA	Base Year : 2012

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	355,293,647	(1)
2.	Base year taxable value in the tax increment area	\$	219,775,470	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	135,518,177	(3)
4.	Prior year Final taxable value in the tax increment area	\$	348,696,695	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	128,921,225	(5)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/24/2021 2:32 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		95 %	(6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	128,742,268	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	259,107	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		0.0000 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1,000)	\$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c, multiplied by 100)		0.00 %	(7d)
7e.	Dedicated increment value (Line 3 multiplied by the percentage on Line 7d) <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	0	(7e)

S I G N H E R E	Taxing Authority Certification		I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :		
	PROPOSED				
	Title : Scott Morgan, City Manager		Contact Name and Contact Title : Margi Starkey, Finance Director		
	Mailing Address : 2240 MINTON ROAD		Physical Address : 2240 MINTON ROAD		
City, State, Zip : WEST MELBOURNE, FLORIDA 32904		Phone Number : 321-837-7775		Fax Number : 321-768-2390	