



HAINES CITY

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CITY MANAGER MEMORANDUM

To: The Honorable Mayor and City Commissioners

Through: James R. Elensky, Interim City Manager

From: Omar DeJesus, Finance Director

Date: August 4, 2022

Subject: Set Proposed Millage Rate and Public Hearing Dates

Introduction

The intent of this item is to set the proposed Millage rate for FY 2022/2023 and set the public hearing dates for the tentative Millage and the tentative budget adoption for FY 2022/2023.

Background

The City Commission must set the proposed Millage on or before August 5, 2022. Once established, the proposed Millage will be reflected on notices mailed by the Polk County Property Appraiser on or before August 24, 2022 to all property owners in the City. This notice will include information on the date, time and location of the City's first public hearing for the budget, and what the old tax rate was, and what the new tax rate will be with the proposed Millage.

Once the proposed Millage is set, the City Commission can lower the Millage rate at any time during the budget process, but it cannot raise the Millage without mailing a second notice of the proposed increase to all property owners. Therefore, the setting of the proposed Millage at this point becomes a ceiling.

The calculated rolled-back Millage rate is 6.7090 mills which generates the same total revenue from the previous year. Setting the Millage rate at 7.5895 mills, which the budget is currently balanced at, must be approved by a simple majority vote.

The City Commission needs to also establish the public hearing schedule. The Board of County Commissioners (BoCC) and School Board are given the opportunity by State law to set their respective hearing dates first, requiring cities to schedule around them. These dates are:

Tentative Hearing: School Board Tuesday, August 16, 2022
BoCC Tuesday, September 6, 2022

Final Hearing: School Board Tuesday, September 6, 2022
BoCC Tuesday, September 20, 2022

The first public hearing for the City can be scheduled on any date between September 3, 2022 and September 18, 2022. The advertisement for the second public hearing must be published no more than 15 days after the first budget hearing and the second budget hearing must be no less than two (2) days after the advertisement but no more than five (5) days after the advertisement.

Staff recommends the City Commission set the first and second budget hearings for Thursday, September 8, 2022, and Thursday, September 22, 2022 (at re-scheduled regular Commission meetings).

Organizational Goal(s)

Financial: Develop and maintain fiscal policies based on program and performance measures while engaging community involvement.

Budget Impact

The proposed budget is balanced at 7.5895 mills.

Recommendation

Make a motion to (i) set the proposed Millage rate for FY 2022/2023, and (ii) set the public hearing dates for the tentative Millage and the tentative FY 2022/2023 Budget adoption for Thursday, September 8, 2022, and Thursday, September 22, 2022.



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : Polk
Principal Authority : CITY OF HAINES CITY	Taxing Authority : CITY OF HAINES CITY

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	2,030,722,371	(1)
2.	Current year taxable value of personal property for operating purposes	\$	162,950,363	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	2,162,168	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	2,195,834,902	(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.)	\$	242,402,739	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,953,432,163	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,699,235,392	(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 2 (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, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input type="checkbox"/> NO	Number (9)

Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:	Date :	
	Electronically Certified by Property Appraiser	6/27/22 9:09PM	

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 <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	7.5895	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	12,896,347	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	3,352,640	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	9,543,707	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	530,901,419	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	1,422,530,744	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	6.7090	per \$1000	(16)
17.	Current year proposed operating millage rate	7.5895	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	16,665,289	(18)

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>	\$	9,543,707	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		6.7090 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	14,731,856	(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>	\$	16,665,289	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		7.5895 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>		13.12 %	(27)

First public budget hearing	Date : 09/08/2022	Time : 7:00 PM EST	Place : 620 E MAIN ST, HAINES CITY, FL 33844
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S I G N H E R E	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 : Electronically Certified by Taxing Authority			Date :	
	Title : JAMES ELENSKY, CITY MANAGER		Contact Name and Contact Title : OMAR DEJESUS, CPA, FINANCE DIRECTOR		
	Mailing Address : 620 E MAIN ST		Physical Address : 620 E MAIN ST		
	City, State, Zip : HAINES CITY, FL 33844		Phone Number : 863-421-9902		Fax Number : 863-421-3626

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.