



CITY OF
Boca Raton

Ordinance No. 5798

CITY HALL
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DATE: August 20, 2026

TO: Mayor and City Council

FROM: Mark Sohaney 
City Manager

SUBJECT: **ADOPTION OF FINAL MILLAGE
FOR FISCAL YEAR 2026-2027**

RECOMMENDATION: Attached for adoption is an Ordinance authorizing the Mayor and City Council to adopt the final millage rate for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

BACKGROUND: The proposed Fiscal Year 2026-2027 budget and ad valorem taxes were reviewed at the Budget Hearing held on September 8, 2026. The proposed operating millage rate is 3.6476, which is 4.39% greater than the rolled-back rate of 3.4941. The voter approved debt service millage rate is 0.0163. The total proposed millage rate is 3.6639.

FISCAL IMPACT: Fiscal impact is addressed in the attached Ordinance.

STRATEGIC IMPACT: This Ordinance supports the Strategic Focus Area of Financially Sound.

Document originated by: Sharon McGuire, C.P.A., C.G.F.O.
Office of Management and Budget



ORDINANCE

5798

1
2 AN ORDINANCE OF THE CITY OF BOCA RATON
3 ADOPTING FINAL MILLAGE RATES AND LEVYING AD
4 VALOREM TAXES FOR THE FISCAL YEAR BEGINNING
5 OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027;
6 STATING THE PERCENTAGE BY WHICH THE MILLAGE TO
7 BE LEVIED EXCEEDS THE "ROLLED-BACK RATE";
8 DIRECTING THE CITY MANAGER OR THE OFFICE OF
9 MANAGEMENT AND BUDGET DIRECTOR TO ADJUST THE
10 ADOPTED MILLAGE RATES IN THE EVENT OF CHANGES
11 IN THE ASSESSMENT ROLL AND TAXABLE VALUE;
12 PROVIDING FOR SEVERABILITY; PROVIDING FOR
13 REPEALER; PROVIDING AN EFFECTIVE DATE
14

15 WHEREAS, the City Council of the City of Boca Raton, Florida, has held a public
16 hearing on the tentative budget and proposed millage rates for the 2026-2027 fiscal year, and has
17 adopted a tentative budget and proposed millage rates necessary to fund the tentative budget;
18 and
19

1 WHEREAS, the City of Boca Raton, Florida proposes, by a separate ordinance, to
2 finally adopt a budget and make appropriations for various funds for the City of Boca Raton for
3 the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

4 WHEREAS, the budget as proposed will require revenues to be raised and collected
5 by ad valorem tax levy; now therefore

6
7 THE CITY OF BOCA RATON HEREBY ORDAINS:
8

9 Section 1. Revenues shall be raised and collected for the City of Boca Raton by ad
10 valorem taxes for the fiscal year beginning October 1, 2026, and ending September 30, 2027, as
11 follows:

12 (1) The percentage by which the millage rate to be levied exceeds the "rolled-
13 back rate" of 3.4941 mills (computed pursuant to Florida law) is 4.39 percent, which represents
14 "the percentage increase in property taxes" according to the characterization ascribed to said
15 percentage by the Florida Legislature in Section 200.065, Florida Statutes.

16 (2) There is hereby levied on all nonexempt taxable property within the City of
17 Boca Raton an ad valorem tax of 3.6476 mills for operational purposes.

18 (3) There is hereby levied on all nonexempt taxable property within the City of
19 Boca Raton an ad valorem tax of 0.0163 mills for debt service.

20 (4) The total millage rate shall be 3.6639 mills.

21 (5) Such millage shall be levied upon the dollar amount of the assessed valuation
22 of all nonexempt taxable property in the City of Boca Raton as returned by the Palm Beach County
23 Property Appraiser and shown on the 2026 assessment roll for the City, allowing homestead and
24 other lawful exemptions. All such taxes so specified and levied are ordered extended upon the
25 assessment roll to show the tax attributable to all taxable property and shall be collected by the
26 Palm Beach County Tax Collector as provided by law.

1 Section 2. The ad valorem taxes hereby levied are for raising funds, revenues and
2 monies to be used, set aside, and exempted for the functions and purposes of the municipal
3 government of the City of Boca Raton, Florida pursuant to the provisions of the City Charter and
4 the laws of the State of Florida.

5 Section 3. Pursuant to Section 200.065, Florida Statutes, the City Manager, or in his
6 absence the Office of Management and Budget Director, is hereby authorized and required to
7 adjust the adopted millage rates set forth herein if the taxable value within the jurisdiction of the
8 City of Boca Raton, as certified by the Property Appraiser, is at variance from the taxable value
9 shown on the assessment roll to be extended, such that the taxes computed by applying the
10 adopted rate against the certified taxable value are equal to the taxes computed by applying the
11 adjusted adopted rate to the taxable value on the roll to be extended, except that no adjustment
12 shall be made to levies required by law to be a specific millage amount. The City Manager or
13 Office of Management and Budget Director shall certify to the Property Appraiser the adjusted
14 adopted rate not later than three days after receipt of notification from the Property Appraiser of
15 the aggregate change in the assessment roll and taxable value, if any, from that certified.

16 Section 4. If any section, subsection, clause or provision of this ordinance is held
17 invalid, the remainder shall not be affected by such invalidity.

18 Section 5. All ordinances and resolutions or parts of ordinances and resolutions and
19 all sections and parts of sections in conflict herewith shall be and hereby are repealed.

20 Section 6. This ordinance shall take effect immediately upon adoption.
21
22

PASSED AND ADOPTED by the City Council of the City of Boca Raton this ____ day
of _____, 2026.

CITY OF BOCA RATON, FLORIDA

ATTEST:

Andy Thomson, Mayor

Mary Siddons, City Clerk

Approved as to form:


Joshua P. Koehler
City Attorney

COUNCIL MEMBER	YES	NO	ABSTAINED
MAYOR ANDY THOMSON			
DEPUTY MAYOR MICHELLE GRAU			
COUNCIL MEMBER YVETTE DRUCKER			
COUNCIL MEMBER JON PEARLMAN			
COUNCIL MEMBER STACY L. SIPPLE			