



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: Honorable Joe A. Martinez, Chairman
and Members, Board of County Commissioners

FROM: Charles Anderson, CPA
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name and title.

DATE: July 19, 2011

SUBJECT: Millage Data

Attached are a series of charts to assist the Board of County Commissioners (BCC) with agenda item 8(L)(1)(A) *Setting of Proposed FY 2011-12 Operating Millage and Special Assessment Rates and Scheduling of the Public Budget Hearings*.

Attachment 1 - One page revenue synopsis of the 2011 tax roll, 2011 tax roll at flat, 2011 tax roll at rollback, and 2011 tax roll as proposed by the Mayor.

Attachment 2 - A chart for each taxing jurisdiction (Countywide, UMSA, Library and Fire) that denote the FY 10-11 current millage, the FY 11-12 rollback millage, and the FY 11-12 proposed millage.

Attachment 3 - Series of charts depicting the cost of the FY 11-12 proposed millage for long-term property owners with homestead exemption and 1.5% Save Our Home recapture and the costs in selected cities. The homesteaded millage scenarios utilize a home valued at \$200,000 as an example for tax data.

Highlights from the various charts:

In the Mayor's FY 11-12 Proposed Budget, the Countywide millage decreases by .6225 which collects \$110.6 million less than it would at FY 10-11 millage rates. The UMSA millage decreases by .2897 and collects \$15.1 million less than it would at FY 10-11 millage rates, the Fire District millage decreases by .0968 and collects \$10.1 million less than it would at FY 10-11, and the Library District millage decreases by .1334 and collects \$21.7 million less than it would at FY 10-11.

The millage charts indicate different scenarios and their corresponding revenues. In the Mayor's FY 11-12 Proposed Budget, at the proposed millage rates "every property owner will see their County taxes go down, unless their property has seen an extraordinary increase in value of more than 12 percent." As an example a long-term UMSA resident, in a \$200,000 home would save \$167.17 in taxes which is a 10.1% reduction in 2011 taxes.

Honorable Joe A. Martinez, Chairman
and Members, Board of County Commissioners
Millage Data
Page 2
July 19, 2011

A long-term Miami resident, in a \$200,000 home would save \$121.66 in taxes or a 13.2% decrease. Other cities have been included as examples of tax changes in the proposed Mayor's budget.

If you need any further information, feel free to contact me at (305) 375-2524.

c: Honorable Carlos Gimenez, Mayor
 Alina Hudak, County Manager
 R. A. Cuevas, County Attorney
 Jennifer Glazer-Moon, OSBM Director
 Christopher Agrippa, Transitional Division Chief, Clerk of the Board Division

**Office of the Commission Auditor
FY 2011-12 Operating Millage Scenarios**

Attachment 1

Taxing Jurisdiction	2010 Tax Roll	FY 2010-11 Adopted Millages	FY 2010-11 Revenue
Countywide	192,268,348,000	5.4275	991,360,000
UMSA	57,932,471,000	2.2980	126,472,000
Fire	113,692,696,000	2.5753	278,153,000
Library	175,754,251,000	0.2840	47,418,000
Total		10.5848	1,443,403,000

Taxing Jurisdiction	2011 Tax Roll	FY 2011-12 Proposed	FY 2011-12 Revenue @ Proposed	Variance from Adopted 2010-11
Countywide	186,962,023,000	4.8050	853,435,000	(137,925,000)
UMSA	54,761,863,000	2.0083	104,479,000	(21,993,000)
Fire	109,960,941,000	2.4785	258,911,000	(19,242,000)
Library	171,220,123,000	0.1506	24,496,000	(22,922,000)
Total		9.4424	1,241,321,000	(202,082,000)

Taxing Jurisdiction	2011 Tax Roll	FY 2011-12 @ Rollback	FY 2010-11 Revenue @ Rollback	Variance from Adopted 2010-11
Countywide	186,962,023,000	5.3709	953,947,000	(37,413,000)
UMSA	54,761,863,000	2.3075	120,045,000	(6,427,000)
Fire	109,960,941,000	2.5632	267,759,000	(10,394,000)
Library	171,220,123,000	0.2799	45,528,000	(1,890,000)
Total		10.5215	1,387,279,000	(56,124,000)

Taxing Jurisdiction	2011 Tax Roll	FY 2011-12 Flat	FY 2010-11 Revenue @ Flat	Variance from Adopted 2010-11
Countywide	186,962,023,000	5.4275	964,000,000	(27,360,000)
UMSA	54,761,863,000	2.2980	119,551,000	(6,921,000)
Fire	109,960,941,000	2.5753	269,023,000	(9,130,000)
Library	171,220,123,000	0.2840	46,195,000	(1,223,000)
Total		10.5848	1,398,769,000	(44,634,000)

In accordance with State law, property tax revenue is budgeted at 95 percent of the levy

FY 11-12 MILLAGE CALCULATIONS: PROPOSED, ADOPTED AND ROLLED-BACK RATES

Attachment 2

Countywide Millage	Revenue	Gap/Add'l Revenue from Proposed
4.7550	844,554,200	(8,880,696)
4.7675	846,774,374	(6,660,522)
4.7800	848,994,548	(4,440,348)
4.7925	851,214,722	(2,220,174)
* 4.8050	853,434,896	-
4.8175	855,655,070	2,220,174
4.8300	857,875,244	4,440,348
4.8425	860,095,418	6,660,522
4.8550	862,315,592	8,880,696
4.8675	864,535,766	11,100,870
4.8800	866,755,940	13,321,044
4.8925	868,976,114	15,541,218
4.9050	871,196,288	17,761,392
4.9175	873,416,462	19,981,566
4.9300	875,636,636	22,201,740
4.9425	877,856,810	24,421,914
4.9550	880,076,984	26,642,088
4.9675	882,297,158	28,862,262
4.9800	884,517,332	31,082,436
4.9925	886,737,506	33,302,610
5.0050	888,957,680	35,522,784
5.0175	891,177,854	37,742,958
5.0300	893,398,029	39,963,132
5.0425	895,618,203	42,183,307
5.0550	897,838,377	44,403,481
5.0675	900,058,551	46,623,655
5.0800	902,278,725	48,843,829
5.0925	904,498,899	51,064,003
5.1050	906,719,073	53,284,177
5.1175	908,939,247	55,504,351

Countywide Millage	Revenue	Gap/Add'l Revenue from Proposed
5.1300	911,159,421	57,724,525
5.1425	913,379,595	59,944,699
5.1550	915,599,769	62,164,873
5.1675	917,819,943	64,385,047
5.1800	920,040,117	66,605,221
5.1925	922,260,291	68,825,395
5.2050	924,480,465	71,045,569
5.2175	926,700,639	73,265,743
5.2300	928,920,813	75,485,917
5.2425	931,140,987	77,706,091
5.2550	933,361,161	79,926,265
5.2675	935,581,335	82,146,439
5.2800	937,801,509	84,366,613
5.2925	940,021,683	86,586,787
5.3050	942,241,857	88,806,961
5.3175	944,462,031	91,027,135
5.3300	946,682,205	93,247,309
5.3425	948,902,379	95,467,483
5.3550	951,122,553	97,687,657
*** 5.3709	953,946,615	100,511,719
5.3834	956,166,789	102,731,893
5.3959	958,386,963	104,952,067
5.4084	960,607,137	107,172,241
5.4209	962,827,311	109,392,415
** 5.4275	963,999,563	110,564,667
5.4400	966,219,737	77,262,056
5.4525	968,439,911	79,482,230
5.4650	970,660,085	81,702,404
5.4775	972,880,259	83,922,578
5.4900	975,100,433	86,142,752

- * FY 2011-12 Proposed Millage
- ** FY 2011-11 Adopted Millage
- *** FY 2011-12 Estimated Rolled-Back Rate

In accordance with State law, property tax revenue is budgeted at 95 percent of the levy

FY 11-12 MILLAGE CALCULATIONS : PROPOSED, ADOPTED AND ROLLED-BACK RATES

Attachment 2

UMSA Millage	Revenue	Gap/Add'l Revenue from Proposed
1.9208	99,927,258	(4,552,080)
1.9333	100,577,555	(3,901,783)
1.9458	101,227,852	(3,251,486)
1.9583	101,878,149	(2,601,189)
1.9708	102,528,446	(1,950,891)
1.9833	103,178,744	(1,300,594)
1.9958	103,829,041	(650,297)
* 2.0083	104,479,338	-
2.0208	105,129,635	650,297
2.0333	105,779,932	1,300,594
2.0458	106,430,229	1,950,891
2.0583	107,080,526	2,601,189
2.0708	107,730,824	3,251,486
2.0833	108,381,121	3,901,783
2.0958	109,031,418	4,552,080
2.1083	109,681,715	5,202,377
2.1208	110,332,012	5,852,674
2.1333	110,982,309	6,502,971
2.1458	111,632,606	7,153,268
2.1583	112,282,903	7,803,566
2.1708	112,933,201	8,453,863
2.1833	113,583,498	9,104,160
2.1958	114,233,795	9,754,457
2.2083	114,884,092	10,404,754
2.2208	115,534,389	11,055,051

UMSA Millage	Revenue	Gap/Add'l Revenue from Proposed
2.2308	116,054,627	11,575,289
2.2408	116,574,864	12,095,527
2.2508	117,095,102	12,615,764
2.2608	117,615,340	13,136,002
2.2708	118,135,578	13,656,240
2.2808	118,655,815	14,176,477
** 2.2980	119,550,624	15,071,286
2.3030	119,810,743	15,331,405
*** 2.3075	120,044,850	15,565,512
2.3125	120,304,969	15,825,631
2.3175	120,565,088	16,085,750
2.3225	120,825,207	16,345,869
2.3275	121,085,325	16,605,987
2.3325	121,345,444	16,866,106
2.3375	121,605,563	17,126,225
2.3425	121,865,682	17,386,344
2.3475	122,125,801	17,646,463
2.3525	122,385,920	17,906,582
2.3575	122,646,038	18,166,701
2.3625	122,906,157	18,426,819
2.3675	123,166,276	18,686,938
2.3725	123,426,395	18,947,057
2.3775	123,686,514	19,207,176
2.3825	123,946,633	19,467,295
2.3875	124,206,752	19,727,414

- * FY 2011-12 Proposed Millage
- ** FY 2011-11 Adopted Millage
- *** FY 2011-12 Estimated Rolled-Back Rate

In accordance with State law, property tax revenue is budgeted at 95 percent of the levy

FY 11-12 MILLAGE CALCULATIONS: PROPOSED, ADOPTED AND ROLLED-BACK RATES

Attachment 2

Library District Millage	Revenue	Gap/Add'l Revenue from Proposed
0.1156	18,803,394	(5,693,069)
0.1206	19,616,690	(4,879,774)
0.1256	20,429,985	(4,066,478)
0.1306	21,243,281	(3,253,182)
0.1356	22,056,576	(2,439,887)
0.1406	22,869,872	(1,626,591)
0.1456	23,683,167	(813,296)
* 0.1506	24,496,463	-
0.1556	25,309,759	813,296
0.1606	26,123,054	1,626,591
0.1656	26,936,350	2,439,887
0.1706	27,749,645	3,253,182
0.1756	28,562,941	4,066,478
0.1806	29,376,237	4,879,774
0.1856	30,189,532	5,693,069
0.1906	31,002,828	6,506,365
0.1956	31,816,123	7,319,660
0.2006	32,629,419	8,132,956
0.2056	33,442,715	8,946,251
0.2106	34,256,010	9,759,547
0.2156	35,069,306	10,572,843
0.2206	35,882,601	11,386,138
0.2256	36,695,897	12,199,434

Library District Millage	Revenue	Gap/Add'l Revenue from Proposed
0.2306	37,509,192	13,012,729
0.2356	38,322,488	13,826,025
0.2406	39,135,784	14,639,321
0.2456	39,949,079	15,452,616
0.2506	40,762,375	16,265,912
0.2556	41,575,670	17,079,207
0.2606	42,388,966	17,892,503
0.2656	43,202,262	18,705,798
0.2706	44,015,557	19,519,094
0.2756	44,828,853	20,332,390
*** 0.2799	45,528,287	21,031,824
0.2804	45,609,616	21,113,153
0.2809	45,690,946	21,194,483
0.2814	45,772,276	21,275,813
0.2819	45,853,605	21,357,142
0.2824	45,934,935	21,438,472
0.2829	46,016,264	21,519,801
0.2834	46,097,594	21,601,131
** 0.2840	46,195,189	21,698,726
0.2845	46,276,519	21,780,056
0.2850	46,357,848	21,861,385
0.2855	46,439,178	21,942,715
0.2860	46,520,508	22,024,044

* FY 2011-12 Proposed Millage

** FY 2011-11 Adopted Millage

*** FY 2011-12 Estimated Rolled-Back Rate

In accordance with State law, property tax revenue is budgeted at 95 percent of the levy

FY 11-12 MILLAGE CALCULATIONS: PROPOSED, ADOPTED AND ROLLED-BACK RATES

Attachment 2

Fire District Millage	Revenue	Gap/Add'l Revenue from Proposed
2.4680	257,814,423	(1,096,860)
2.4695	257,971,117	(940,166)
2.4710	258,127,811	(783,472)
2.4725	258,284,506	(626,777)
2.4740	258,441,200	(470,083)
2.4755	258,597,895	(313,389)
2.4770	258,754,589	(156,694)
* 2.4785	258,911,283	-
2.4800	259,067,978	156,694
2.4815	259,224,672	313,389
2.4830	259,381,366	470,083
2.4845	259,538,061	626,777
2.4860	259,694,755	783,472
2.4875	259,851,449	940,166
2.4890	260,008,144	1,096,860
2.4905	260,164,838	1,253,555
2.4920	260,321,532	1,410,249
2.4935	260,478,227	1,566,943
2.4950	260,634,921	1,723,638
2.4965	260,791,615	1,880,332
2.4980	260,948,310	2,037,026
2.4995	261,105,004	2,193,721
2.5010	261,261,698	2,350,415
2.5025	261,418,393	2,507,109
2.5040	261,575,087	2,663,804
2.5055	261,731,781	2,820,498
2.5070	261,888,476	2,977,192

Fire District Millage	Revenue	Gap/Add'l Revenue from Proposed
2.5260	263,873,271	4,961,987
2.5279	264,071,750	5,160,467
2.5298	264,270,230	5,358,946
2.5317	264,468,709	5,557,426
2.5336	264,667,189	5,755,905
2.5355	264,865,668	5,954,385
2.5374	265,064,148	6,152,864
2.5393	265,262,627	6,351,344
2.5412	265,461,107	6,549,823
2.5431	265,659,586	6,748,303
2.5450	265,858,066	6,946,782
2.5469	266,056,545	7,145,262
2.5488	266,255,025	7,343,741
2.5507	266,453,504	7,542,221
2.5526	266,651,984	7,740,700
2.5545	266,850,463	7,939,180
2.5564	267,048,943	8,137,659
2.5583	267,247,422	8,336,139
2.5602	267,445,902	8,534,618
2.5621	267,644,381	8,733,098
*** 2.5632	267,759,290	8,848,007
2.5651	267,957,770	9,046,487
2.5670	268,156,249	9,244,966
2.5689	268,354,729	9,443,446
2.5708	268,553,208	9,641,925
2.5727	268,751,688	9,840,405
** 2.5753	269,023,291	10,112,008

- * FY 2011-12 Proposed Millage
- ** FY 2011-11 Adopted Millage
- *** FY 2011-12 Estimated Rolled-Back Rate

In accordance with State law, property tax revenue is budgeted at 95 percent of the levy

FY 11-12 MILLAGE CALCULATIONS: PROPOSED, ADOPTED AND ROLLED-BACK RATES

Attachment 2

	Countywide Debt Service Millage	Revenue	Gap/Add'l Revenue from Proposed		Countywide Debt Service Millage	Revenue	Gap/Add'l Revenue from Proposed
*	0.2850	50,619,968	-		0.3682	65,397,446	14,777,478
	0.2914	51,756,697	1,136,729		0.3714	65,965,811	15,345,843
	0.2946	52,325,061	1,705,094		0.3746	66,534,175	15,914,207
	0.2978	52,893,426	2,273,458		0.3778	67,102,540	16,482,572
	0.3010	53,461,791	2,841,823		0.3810	67,670,904	17,050,937
	0.3042	54,030,155	3,410,187		0.3842	68,239,269	17,619,301
	0.3074	54,598,520	3,978,552		0.3874	68,807,633	18,187,666
	0.3106	55,166,884	4,546,916		0.3906	69,375,998	18,756,030
	0.3138	55,735,249	5,115,281		0.3938	69,944,363	19,324,395
	0.3170	56,303,613	5,683,646		0.3970	70,512,727	19,892,759
	0.3202	56,871,978	6,252,010		0.4002	71,081,092	20,461,124
	0.3234	57,440,342	6,820,375		0.4034	71,649,456	21,029,488
	0.3266	58,008,707	7,388,739		0.4066	72,217,821	21,597,853
	0.3298	58,577,072	7,957,104		0.4098	72,786,185	22,166,217
	0.3330	59,145,436	8,525,468		0.4130	73,354,550	22,734,582
	0.3362	59,713,801	9,093,833		0.4162	73,922,914	23,302,947
	0.3394	60,282,165	9,662,197		0.4194	74,491,279	23,871,311
	0.3426	60,850,530	10,230,562		0.4226	75,059,644	24,439,676
	0.3458	61,418,894	10,798,926		0.4258	75,628,008	25,008,040
	0.3490	61,987,259	11,367,291		0.4290	76,196,373	25,576,405
	0.3522	62,555,623	11,935,656		0.4322	76,764,737	26,144,769
	0.3554	63,123,988	12,504,020		0.4354	77,333,102	26,713,134
	0.3586	63,692,352	13,072,385		0.4386	77,901,466	27,281,498
	0.3618	64,260,717	13,640,749		0.4418	78,469,831	27,849,863
	0.3650	64,829,082	14,209,114	**	0.4450	79,038,195	28,418,228

* FY 2011-12 Proposed Millage

** FY 2011-11 Adopted Millage

In accordance with State law, property tax revenue is budgeted at 95 percent of the levy

Attachment 2

Fire District Special Obligation Bond Millage	Revenue	Gap/Add'l Revenue from Proposed
0.0122	1,274,447	(94,017)
0.0125	1,305,786	(62,678)
0.0128	1,337,125	(31,339)
* 0.0131	1,368,464	-
0.0134	1,399,803	31,339
0.0137	1,431,142	62,678
0.0140	1,462,481	94,017
0.0143	1,493,819	125,355
0.0146	1,525,158	156,694
0.0149	1,556,497	188,033
0.0152	1,587,836	219,372
0.0155	1,619,175	250,711
0.0158	1,650,514	282,050
0.0161	1,681,853	313,389
0.0164	1,713,191	344,728
0.0167	1,744,530	376,066
0.0170	1,775,869	407,405
0.0173	1,807,208	438,744
0.0176	1,838,547	470,083
0.0179	1,869,886	501,422
0.0182	1,901,225	532,761
0.0185	1,932,564	564,100
0.0188	1,963,902	595,438
0.0191	1,995,241	626,777
0.0194	2,026,580	658,116
0.0197	2,057,919	689,455
** 0.0200	2,089,258	720,794
0.0203	2,120,597	752,133

* FY 2011-12 Proposed Millage

** FY 2011-11 Adopted Millage

In accordance with State law, property tax revenue is budgeted at 95 percent of the levy

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2010 and
With 1.5% "Save Our Homes" Amendment Recapture in 2011 (Note 1)**

Attachment 3

UMSA	2011 Tax (Adopted)	2012 Tax Using Proposed Millages in 7-19-11 BCC Agenda Item 8L1A and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)	2012 Tax Using Roll-Back Millages and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)
Hypothetical \$100,000 Assessed Value Home in 2010	\$200,000	\$203,000			\$203,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$153,000	\$3,000	2.0%	\$153,000	\$3,000	2.0%
County-controlled Ad Valorem Taxes Total	\$1,657.47	\$1,490.30	-\$167.17	-10.1%	\$1,655.40	-\$2.07	-0.1%
Consisting of:							
Countywide	\$814.13	\$735.17	-\$78.96	-9.7%	\$821.75	\$7.62	0.9%
Countywide Debt*	\$66.75	\$43.61	-\$23.15	-34.7%	\$43.61	-\$23.15	-34.7%
UMSA	\$344.70	\$307.27	-\$37.43	-10.9%	\$353.05	\$8.35	2.4%
Fire	\$386.30	\$379.21	-\$7.08	-1.8%	\$392.17	\$5.87	1.5%
Fire Debt*	\$3.00	\$2.00	-\$1.00	-33.2%	\$2.00	-\$1.00	-33.2%
Library	\$42.60	\$23.04	-\$19.56	-45.9%	\$42.82	\$0.22	0.5%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 1.5 percent for 2011.

**Millage Comparisons: 2011 Adopted to
2012 Proposed / Rollback Per Mayor's Proposed Budget**

UMSA	2011 Adopted Millages	2012 Proposed Millages Per 7-19-11 BCC Agenda Item 8L1A	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)	2012 Roll-Back Millages (Page 57 FY 2012 Proposed Budget Book)	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)
County-controlled Millages Total	11.0498	9.7405	-1.3093	-11.8%	10.8196	-0.2302	-2.1%
Consisting of:							
Countywide	5.4275	4.8050	-0.6225	-11.5%	5.3709	-0.0566	-1.0%
Countywide Debt*	0.4450	0.2850	-0.1600	-36.0%	0.2850	-0.1600	-36.0%
UMSA	2.2980	2.0083	-0.2897	-12.6%	2.3075	0.0095	0.4%
Fire	2.5753	2.4785	-0.0968	-3.8%	2.5632	-0.0121	-0.5%
Fire Debt*	0.0200	0.0131	-0.0069	-34.5%	0.0131	-0.0069	-34.5%
Library	0.2840	0.1506	-0.1334	-47.0%	0.2799	-0.0041	-1.4%

* Voted debt

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2010 and
With 1.5% "Save Our Homes" Amendment Recapture in 2011 (Note 1)**

Attachment 3

Hialeah		2012 Tax Using Proposed Millages in 7-19-11 BCC Agenda Item 8L1A and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)	2012 Tax Using Roll-Back Millages and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)
Hypothetical \$100,000 Assessed Value Home in 2010	\$200,000	\$203,000			\$203,000		
Homestead Exemption "Hypothetical" Home's Taxable Value	-\$50,000	-\$50,000			-\$50,000		
	\$150,000	\$153,000	\$3,000	2.0%	\$153,000	\$3,000	2.0%
County-controlled Ad Valorem Taxes Total	\$880.88	\$778.77	-\$102.11	-11.6%	\$865.35	-\$15.52	-1.8%
Consisting of:							
Countywide	\$814.13	\$735.17	-\$78.96	-9.7%	\$821.75	\$7.62	0.9%
Countywide Debt*	\$66.75	\$43.61	-\$23.15	-34.7%	\$43.61	-\$23.15	-34.7%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 1.5 percent for 2011.

**Millage Comparisons: 2011 Adopted to
2012 Proposed / Rollback Per Mayor's Proposed Budget**

Hialeah		2012 Proposed Millages Per 7-19-11 BCC Agenda Item 8L1A	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)	2012 Roll-Back Millages (Page 57 FY 2012 Proposed Budget Book)	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)
County-controlled Millages Total	5.8725	5.0900	-0.7825	-13.3%	5.6559	-0.2166	-3.7%
Consisting of:							
Countywide	5.4275	4.8050	-0.6225	-11.5%	5.3709	-0.0566	-1.0%
Countywide Debt*	0.4450	0.2850	-0.1600	-36.0%	0.2850	-0.1600	-36.0%

* Voted debt

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2010 and
With 1.5% "Save Our Homes" Amendment Recapture in 2011 (Note 1)**

Attachment 3

North Miami Beach		2012 Tax Using Proposed Millages in 7-19-11 BCC Agenda Item 8L1A and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)	2012 Tax Using Roll-Back Millages and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)
Hypothetical \$100,000 Assessed Value Home in 2010	\$200,000	\$203,000			\$203,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$153,000	\$3,000	2.0%	\$153,000	\$3,000	2.0%
County-controlled Ad Valorem Taxes Total	\$1,270.17	\$1,159.98	-\$110.19	-8.7%	\$1,259.53	-\$10.64	-0.8%
Consisting of:							
Countywide	\$814.13	\$735.17	-\$78.96	-9.7%	\$821.75	\$7.62	0.9%
Countywide Debt*	\$66.75	\$43.61	-\$23.15	-34.7%	\$43.61	-\$23.15	-34.7%
Fire	\$386.30	\$379.21	-\$7.08	-1.8%	\$392.17	\$5.87	1.5%
Fire Debt*	\$3.00	\$2.00	-\$1.00	-33.2%	\$2.00	-\$1.00	-33.2%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 1.5 percent for 2011.

**Millage Comparisons: 2009 Adopted to
2010 Proposed / Rollback Per Mayor's Proposed Budget**

North Miami Beach	2011 Adopted Millages	2012 Proposed Millages Per 7-19-11 BCC Agenda Item 8L1A	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)	2012 Roll-Back Millages (Page 57 FY 2012 Proposed Budget Book)	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)
County-controlled Millages Total	8.4678	7.5816	-0.8862	-10.5%	8.2322	-0.2356	-2.8%
Consisting of:							
Countywide	5.4275	4.8050	-0.6225	-11.5%	5.3709	-0.0566	-1.0%
Countywide Debt*	0.4450	0.2850	-0.1600	-36.0%	0.2850	-0.1600	-36.0%
Fire	2.5753	2.4785	-0.0968	-3.8%	2.5632	-0.0121	-0.5%
Fire Debt*	0.0200	0.0131	-0.0069	-34.5%	0.0131	-0.0069	-34.5%

* Voted debt

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2010 and
With 1.5% "Save Our Homes" Amendment Recapture in 2011 (Note 1)**

Attachment 3

Miami		2012 Tax Using Proposed Millages in 7-19-11 BCC Agenda Item 8L1A and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)	2012 Tax Using Roll-Back Millages and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)
Hypothetical \$100,000 Assessed Value Home in 2010	\$200,000	\$203,000			\$203,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$153,000	\$3,000	2.0%	\$153,000	\$3,000	2.0%
County-controlled Ad Valorem Taxes Total	\$923.48	\$801.81	-\$121.66	-13.2%	\$908.18	-\$15.30	-1.7%
Consisting of:							
Countywide	\$814.13	\$735.17	-\$78.96	-9.7%	\$821.75	\$7.62	0.9%
Countywide Debt*	\$66.75	\$43.61	-\$23.15	-34.7%	\$43.61	-\$23.15	-34.7%
Library	\$42.60	\$23.04	-\$19.56	-45.9%	\$42.82	\$0.22	0.5%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 1.5 percent for 2011.

**Millage Comparisons: 2011 Adopted to
2012 Proposed / Rollback Per Mayor's Proposed Budget**

Miami	2011 Adopted Millages	2012 Proposed Millages Per 7-19-11 BCC Agenda Item 8L1A	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)	2012 Roll-Back Millages (Page 57 FY 2012 Proposed Budget Book)	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)
County-controlled Millages Total	6.1565	5.2406	-0.9159	-14.9%	5.9358	-0.2207	-3.6%
Consisting of:							
Countywide	5.4275	4.8050	-0.6225	-11.5%	5.3709	-0.0566	-1.0%
Countywide Debt*	0.4450	0.2850	-0.1600	-36.0%	0.2850	-0.1600	-36.0%
Library	0.2840	0.1506	-0.1334	-47.0%	0.2799	-0.0041	-1.4%

* Voted debt

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2010 and
With 1.5% "Save Our Homes" Amendment Recapture in 2011 (Note 1)**

Attachment 3

Homestead		2012 Tax Using Proposed Millages in 7-19-11 BCC Agenda Item 8L1A and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)	2012 Tax Using Roll-Back Millages and 1.5% SOH Recapture (Note 1)	Change 2011 to 2012 (\$)	Change 2011 to 2012 (%)
Hypothetical \$100,000 Assessed Value Home in 2010	\$200,000	\$203,000			\$203,000		
Homestead Exemption "Hypothetical" Home's Taxable Value	-\$50,000	-\$50,000			-\$50,000		
	\$150,000	\$153,000	\$3,000	2.0%	\$153,000	\$3,000	2.0%
County-controlled Ad Valorem Taxes Total	\$1,312.77	\$1,183.03	-\$129.74	-9.9%	\$1,302.35	-\$10.42	-0.8%
Consisting of:							
Countywide	\$814.13	\$735.17	-\$78.96	-9.7%	\$821.75	\$7.62	0.9%
Countywide Debt*	\$66.75	\$43.61	-\$23.15	-34.7%	\$43.61	-\$23.15	-34.7%
Fire	\$386.30	\$379.21	-\$7.08	-1.8%	\$392.17	\$5.87	1.5%
Fire Debt*	\$3.00	\$2.00	-\$1.00	-33.2%	\$2.00	-\$1.00	-33.2%
Library	\$42.60	\$23.04	-\$19.56	-45.9%	\$42.82	\$0.22	0.5%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 1.5 percent for 2011.

**Millage Comparisons: 2011 Adopted to
2012 Proposed / Rollback Per Mayor's Proposed Budget**

Homestead		2012 Proposed Millages Per 7-19-11 BCC Agenda Item 8L1A	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)	2012 Roll-Back Millages (Page 57 FY 2012 Proposed Budget Book)	Change 2011 to 2012 (mills)	Change 2011 to 2012 (%)
County-controlled Millages Total	8.7518	7.7322	-1.0196	-11.7%	8.5121	-0.2397	-2.7%
Consisting of:							
Countywide	5.4275	4.8050	-0.6225	-11.5%	5.3709	-0.0566	-1.0%
Countywide Debt*	0.4450	0.2850	-0.1600	-36.0%	0.2850	-0.1600	-36.0%
Fire	2.5753	2.4785	-0.0968	-3.8%	2.5632	-0.0121	-0.5%
Fire Debt*	0.0200	0.0131	-0.0069	-34.5%	0.0131	-0.0069	-34.5%
Library	0.2840	0.1506	-0.1334	-47.0%	0.2799	-0.0041	-1.4%

* Voted debt