

**MIAMI- DADE COUNTY  
TAX RELATED STATISTICS**

**PROPERTY TAX RATES AND TAX LEVIES  
DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS**

Fiscal Year ended September 30,	County	Fire & Rescue	Library	Statutory Total(1)	Voted Bonded Debt	Municipal Service	County Total	Schools	State
<b>Tax rates (millage):</b>									
1988	7.289	2.319	0.392	10.000	1.284	2.618	13.902	7.551	0.564
1989	7.313	2.287	0.900 (2)	10.500 (2)	1.294	3.068	14.862	7.693	0.583
1990	7.095	2.446	0.959 (2)	10.500 (2)	1.294	2.327	14.121	8.549 (5)	0.584
1991	8.118 (3)	2.281	0.351	10.750 (3)	1.210	2.453	14.413	9.001 (5)	0.602
1992	8.118 (3)	2.281	0.351	10.750 (3)	1.150	2.380	14.280	9.104 (5)	0.600
1993	8.055 (4)	2.344	0.351	10.750 (4)	1.139	2.374	14.263	9.528 (5)	0.599
1994	8.055 (4)	2.344	0.351	10.750 (4)	0.830	2.374	13.954	9.923 (5)	0.648
1995	7.253	2.404	0.343	10.000	0.826 (6)	2.318	13.144	10.345 (5)	0.646
1996	6.828	2.518	0.329	9.675	0.829 (6)	2.227	12.731	10.389 (5)	0.687
1997	6.469	2.687	0.339	9.495	0.832 (6)	2.277	12.604	10.366 (5)	0.710
<b>Tax levies (in thousands):</b>									
1988	\$ 378,588	\$ 77,041	\$ 17,828	\$ 473,457	\$ 66,691	\$ 71,860	\$ 612,008	\$ 392,197	\$ 29,294
1989	403,476	81,223	43,499	528,198	71,393	90,356	689,947	424,442	32,138
1990	415,405	93,002	49,302	557,709	75,762	73,501	706,972	500,535	34,183
1991	510,897	93,724	19,442	624,063	76,150	84,147	784,360	566,467	37,886
1992	535,460	98,764	20,402	654,626	75,854	86,209	816,689	600,496	39,576
1993	530,825	102,397	20,414	653,636	75,060	83,169	811,865	627,895	39,474
1994	515,617	93,378	19,995	628,990	53,130	78,209	760,329	635,191	41,480
1995	515,977	108,708	21,588	646,273	58,528	87,621	792,422	735,941	45,956
1996	508,949	119,391	21,713	650,053	60,708	88,126	798,887	775,539	51,208
1997	501,604	132,193	23,298	657,095	62,869	87,597	807,561	804,085	55,053

Millage Rate represents \$1,000 of taxable assessed valuation.

**Additional Information -**

**Tax rates limits:**

County 10.00 mills  
 Schools 10.00 mills  
 State 1.00 mill  
 Tax assessed - January 1  
 Taxes levied - November 1

**Discount allowed:**

November - 4%  
 December - 3%  
 January - 2%  
 February - 1%  
 Taxes delinquent - April

- (1) Statutory limit of 10 mills consists of Countywide, Fire & Rescue and Library districts.
- (2) Includes additional millage of .500 for two years voted by the County's electors in 1988 for books and other enhancements.
- (3) Includes additional millage of .750 for two years voted by the County's electors in 1990 for acquisition, preservation, enhancement, restoration, conservation and maintenance of environmentally endangered lands.
- (4) Includes additional millage of .750 for two years voted by the County's electors in 1992 to maintain, improve and expand the occupational, vocational, and educational programs at Miami-Dade Community College.
- (5) Includes millage for voter approved bonded debt.
- (6) Includes millage for Fire Rescue District voted debt.

Source: Miami-Dade County Property Appraisal.

**MIAMI-DADE COUNTY  
TAX RELATED STATISTICS**

**PROPERTY TAX LEVIES AND TAX COLLECTIONS  
LAST TEN FISCAL YEARS**  
(in thousands)

Fiscal Year ended September 30,	Total Adjusted Tax Levy(1)	Gross Collections Before Discounts	Net Collections				Percent of Tax Roll Collected	Total Millage(3)
			Discounts Allowed	Other Taxing Districts(2)	Dade County			
1988	\$ 1,044,458	\$ 1,028,695	\$ 29,566	\$ 412,125	\$ 587,004	98.5	13.902	
1989	1,163,115	1,140,904	32,736	446,757	661,411	98.1	14.862	
1990	1,262,608	1,225,837	35,343	519,448	671,046	97.1	14.121	
1991	1,409,372	1,357,624	39,656	580,596	737,372	96.3	14.413	
1992	1,471,563	1,430,712	42,180	617,829	770,703	97.2	14.280	
1993	1,503,112	1,471,746	44,498	651,198	776,050	97.9	14.263	
1994	1,457,927	1,432,906	43,647	661,897	727,362	98.3	13.954	
1995	1,596,872	1,570,050	48,533	763,930	757,587	98.3	13.144	
1996	1,647,403	1,621,437	50,806	807,179	763,452	98.4	12.731	
1997	1,692,052	1,664,319	51,397	840,401	772,521	98.4	12.604	

- (1) Includes Miami-Dade County, the School Board of Miami-Dade County, South Florida Water Management District, Public Library District, and Special Benefit Districts, but excludes the municipalities in Miami-Dade County for which the County collects taxes.
- (2) Includes the School Board of Miami-Dade County, South Florida Water Management District, and Special Benefit Districts, but excludes the municipalities in Miami-Dade County for which the County collects taxes.
- (3) Includes the millage levy for Countywide operating expenses, County debt service on general obligation bonds, Unincorporated Area operating expenses, Fire District and the Public Library District.

Source: Miami-Dade County Finance Department, Tax Collection Division.

**ASSESSED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**  
(in thousands)

Fiscal Year ended September 30,	Real Property Assessed Value	Personal Property Assessed Value	Real Property Exemptions	Personal Property Exemptions	Net Assessed Property Value
1988	\$ 62,048,618	\$ 6,419,919	\$ 16,224,588	\$ 304,248	\$ 51,939,701
1989	65,627,208	6,602,616	16,732,977	324,417	55,172,430
1990	69,276,264	7,399,908	17,238,182	889,067	58,548,923
1991	74,063,894	7,665,318	17,896,225	899,162	62,933,825
1992	77,484,922	7,759,357	18,330,655	953,995	65,959,629
1993	77,264,761	8,158,426	18,441,384	1,081,797	65,900,006
1994	75,190,509	8,279,491	18,392,267	1,065,750	64,011,983
1995	82,399,251	8,886,974	18,923,052	1,223,385	71,139,788
1996	86,479,474	9,362,933	19,802,800	1,501,046	74,538,561
1997	89,669,244	9,271,171	20,124,273	1,276,453	77,539,689

Note: The basis of assessed value is approximately one hundred percent (100%) of actual value. Certified roll for fiscal year ending September 30, 1998 indicates that the net assessed value is \$82,662,803,651. For each fiscal year ending September 30, property is valued as of January 1st of the preceding calendar year.

Source: Miami-Dade County Property Appraisal.

**MIAMI-DADE COUNTY**  
**TAX RELATED STATISTICS**  
**MUNICIPAL MILLAGE RATES**  
**LAST TEN FISCAL YEARS**

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Aventura **										2.2270
Bay Harbor Island	3.6220	3.5520	3.9760	3.6790	4.5920	5.0000	5.0050	4.8270	4.8490	5.0000
Bal Harbour	3.9500	3.7800	3.6000	3.4500	3.3690	3.3600	2.6400	3.0400	3.4000	3.5000
Biscayne Park	4.6600	4.4900	5.0000	5.7500	7.3000	7.7000	7.7000	7.7000	7.7000	8.1780
Coral Gables	5.8200	5.4560	5.0810	4.4700	4.2320	4.2320	5.3690	5.2920	5.6110	5.5090
El Portal	6.8970	7.3880	7.3220	7.3220	7.4610	7.5060	7.7740	7.6800	7.7000	7.7000
Florida City	5.2340	5.5910	6.3000	6.9000	7.2000	7.1330	7.1330	7.1330	7.1330	7.1330
Golden Beach	9.8356	9.8356	8.8356	8.7377	8.7377	8.7377	8.7377	8.7377	8.7377	8.7377
Hialeah	7.3990	7.9500	7.7800	7.3940	7.2720	7.3230	7.3230	8.3230	8.2300	7.9840
Hialeah Gardens	6.0160	5.7860	5.7800	5.5000	6.0000	8.0000	8.0000	8.0000	7.7900	7.7800
Homestead	8.4816	8.4816	8.4533	8.1272	8.1272	8.6816	8.6816	8.6816	8.6816	8.6816
Indian Creek	14.2000	14.2000	14.2000	14.2000	14.0000	14.0000	14.0000	9.9603	9.9600	9.9600
Islandia	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	9.8900	10.0000
Key Biscayne*						2.2800	4.4390	4.1010	3.8000	3.6060
Medley	5.9710	7.9710	7.9700	9.0700	8.9710	8.9710	8.9710	8.9710	8.2410	7.9230
Miami	12.3219	12.4376	12.4376	12.4376	12.4303	12.4303	12.3121	12.2055	12.2055	12.2055
Miami Beach	13.6710	13.6710	13.6710	13.1660	11.9430	11.8470	10.5490	10.2990	10.4770	10.3580
Miami Shores	6.9950	7.3800	8.3800	7.7900	7.9900	9.1200	8.6600	8.6600	8.4930	8.7400
Miami Springs	5.3000	5.2100	5.9500	5.9500	5.8360	6.7090	6.7090	6.7090	6.7000	6.7000
North Bay Village	5.3140	5.0610	5.0610	5.1510	5.7620	6.0800	6.2900	5.7430	5.7140	5.7730
North Miami	6.9130	7.5290	7.6530	7.6190	7.7920	7.3020	8.8200	8.8200	9.1950	9.1520
North Miami Beach	6.8210	6.8210	8.1200	8.1200	8.1200	8.0000	8.0000	8.8970	8.7890	8.6881
Opa Locka	9.7780	9.7530	9.7610	9.5340	9.4960	9.4940	10.1930	10.1900	9.8000	9.8000
South Miami	5.7080	6.0000	6.0800	6.3700	6.4110	6.5840	6.4670	6.4670	6.8000	6.8000
Surfside	5.3607	5.3607	5.8600	5.6030	5.6030	5.6030	5.6030	5.6030	5.6030	5.6030
Sweetwater	3.0300	3.0300	2.9900	2.9900	2.9900	3.0700	2.9900	2.8400	3.8400	3.6567
Virginia Gardens	2.0000	2.0000	2.0000	3.5000	3.4300	3.4300	3.4300	3.4300	3.2950	3.2950
West Miami	3.9500	5.0000	5.2500	5.5500	6.6500	7.5000	7.4950	7.4950	8.4950	8.4950
Unincorporated Dade	2.6180	3.0680	2.3270	2.4530	2.3800	2.3740	2.3740	2.3180	2.2270	2.2770

Millage rate expressed in dollars and costs per \$1,000 of taxable assessed valuation.  
Includes millages for operating, debt and miscellaneous assessments.

\*Key Biscayne was incorporated as a municipality on June 18, 1991, therefore no millage rates are reflected through fiscal year 1992.  
\*\*Aventura was incorporated as a municipality on November 7, 1995, therefore no millage rates are reflected through fiscal year 1996.

Note: Village of Pinecrest charter approved in March 1996; elections held in April 1996.  
City of Sunny Isles Beach charter approved in June 1997, elections held in July 1997.

Source: Miami-Dade County Finance Department, Tax Collector Division.

**MIAMI-DADE COUNTY  
TAX RELATED STATISTICS**

**TAX INCREMENT DISTRICTS  
LAST TEN FISCAL YEARS  
(in thousands)**

District	SE Overtown/ Park West		Park West Addition	Omni(1)	Miami Beach Convention Center		Homestead	Florida City
	South Beach	Park West	Miami	Miami	Miami Beach	Homestead	Florida City	
Municipality	Miami Beach	Miami	Miami	Miami	Miami Beach	Homestead	Florida City	
Base year (created)	1976	1982	1985	1986	1992	1993	1994	
Base assessment	\$59,637	\$78,306	\$37,462	\$246,899	\$292,572	\$85,619	\$42,804	
Revenue								
County - 1988	\$ 96	\$ 138	\$ 65					
1989	316	139	65	\$ 552				
1990	423	116	174	517				
1991	715	325	173	614				
1992	809	412	171	621				
1993	776	318	146	588				
1994	1,060	160	100	506	\$ 560			
1995	1,591	143	N/A	505	1,228	\$ 215		
1996	1,690	101	N/A	269	1,292	377	\$ 22	
1997	1,899	90	N/A	319	1,258	363	24	
Municipality - 1988	\$ 268	\$ 181	\$ 86					
1989	431	184	85	\$ 725				
1990	594	157	235	700				
1991	967	423	225	800				
1992	1,070	536	222	809				
1993	988	418	192	773				
1994	1,194	210	132	665	\$ 631			
1995	1,567	189	N/A	669	1,209	\$ 257		
1996	1,857	142	N/A	379	1,418	479	\$ 23	
1997	2,201	134	N/A	474	1,459	487	26	

(1) The Omni district interlocal agreement was not executed as required by State statutes. Therefore, the tax increments reverted back to their respective governmental units.