

# Memorandum



**Date:** July 17, 2008

**To:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

Agenda Item No. 12(A)(3)

**From:** George M. Burgess  
County Manager

**Subject:** Setting of Proposed FY 2008-09 Millage and Special Assessment Rates and  
Scheduling of the Public Budget Hearings

## Recommendation

It is recommended that the Board approve the proposed millage and special assessment rates indicated below for use in preparing the "Notice of Proposed Property Taxes" to be mailed to all property owners in August.

## Scope

State law requires that all property owners be advised of proposed property taxes along with notification of public budget hearings. The Property Appraiser will mail required notices to all property owners in August using proposed tax rates adopted by all taxing authorities in Miami-Dade County. The rates you set for millage rates, special benefit districts, and for special assessments will be used in the notice and will effectively represent the ceiling for all Miami-Dade taxes and fees that appear on the tax bill. As the Board is aware, millage rates and fees cannot be raised at the first budget hearing without again notifying all affected property owners by mail. At the second public budget hearing, millage rates cannot be increased above those adopted at the first budget hearing.

## Fiscal Impact/Funding Source

The recommended millage rates will generate \$1.1369 billion for the Countywide general fund, \$139.566 million for the Unincorporated Municipal Service Area (UMSA) general fund, \$286.398 million for the Fire Rescue District, and \$75.733 million for the Library District. The owner of a home of average assessed value would pay \$67 less in Countywide taxes, \$65 less in Fire Rescue District taxes, \$11 less in Library System taxes, and \$56 less in UMSA taxes in 2008, as compared to 2007. This reflects adjustments made based on the July 1 certified preliminary tax roll.

## Track Record/Monitor

Not applicable.

## Background

The FY 2008-09 Proposed Budget recommended a total millage rate of 9.5391 (including debt service millage) which is the same overall rate as FY 2007-08. Based on the July 1 certified preliminary tax roll, in order to generate the same revenue as in the FY 2008-09 Proposed Budget, with adjustments to payments to Community Redevelopment Agencies and the Public Health Trust, it is now recommended that the following millage rates be approved.

- Countywide Services (for operating purposes): 4.8733 mills
- Unincorporated Municipal Service Area (UMSA) services: 1.9109 mills
- Fire Rescue District services (for operating purposes): 2.0293 mills
- Miami-Dade Library System services: 0.3573 mills

The recommended total millage is 9.4978, which is 0.0413 mills lower than the sum of the combined millage rates recommended as part of the FY 2008-09 Proposed Budget. The millage rates for countywide and Fire Rescue District voter-approved debt are recommended to remain at 0.285 mills and 0.042 mills, respectively, to meet all debt service requirements (see Attachment 1).

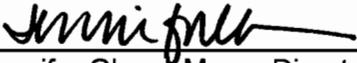
Legislation adopted by the State last year establishes requirements for the approval of millage rates in September. Millage rates at or below the state-defined maximum millage rate require an affirmative vote of a majority of the Board. The Fire Rescue District, Library District, and UMSA millages are all recommended below the state-defined maximum millage rate. The Countywide millage rate recommended is above the maximum millage rate and will therefore require an affirmative two-thirds vote of the Board in September. For purposes of approving the rates to be used for notification purposes, only a simple majority vote is necessary at this time. The FY 2008-09 Proposed Budget recommends millage rates for the Fire Rescue District and the Library System that fund core district-specific services. Facility expansion programs are funded through debt financing programs and regional activities are being supported in the countywide general fund. Adjustments have been made to ensure that taxpayers in each jurisdiction are not subsidizing activities outside of their respective taxing jurisdictions.

Millage rates cannot be raised at the first budget hearing without again notifying all affected property owners by mail, and cannot be raised at the second budget hearing. To provide maximum flexibility, the Board may choose at this point to adopt the millage rates included in the Proposed Budget, which would generate additional revenue as detailed in the table below based in the July 1 property tax roll values.

Taxing Authority	Additional Revenue with June 1st Proposed Millage Rates
COUNTYWIDE	\$2,356,000
UMSA	1,263,000
FIRE	1,821,000
LIBRARY	212,000
Total	\$5,652,000

The County's public budget hearings have been scheduled for 5:01 p.m. on Thursday, September 4, 2008, and Thursday, September 18, 2008, in the Commission Chambers. Those dates will be provided to the municipalities, who cannot hold their budget hearings on the same date as the County or the School Board.

Attachments

  
\_\_\_\_\_  
Jennifer Glazer-Moon, Director  
Office of Strategic Business Management

## Millage Summary

Taxing Authority	Adoped FY 2007-08 Millage Rates	Proposed June 1st FY 2008-09	Proposed Millage Adjusted for July 1st Certified Roll
COUNTYWIDE	4.5796	4.8834	4.8733
CNTYWD Debt	0.2850	0.2850	0.2850
UMSA	2.0416	1.9282	1.9109
FIRE	2.2067	2.0422	2.0293
FIRE Debt	0.0420	0.0420	0.0420
LIBRARY	0.3842	0.3583	0.3573
Total	9.5391	9.5391	9.4978



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**DATE:** July 17, 2008

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 12(A)(3)

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 12(A) (3)  
7-17-08

RESOLUTION NO. \_\_\_\_\_

RESOLUTION SETTING THE PROPOSED FY 2008-09  
MILLAGE AND SPECIAL ASSESSMENT RATES AND  
SETTING THE DATE, TIME AND LOCATION OF THE  
PUBLIC BUDGET HEARINGS

**WHEREAS**, Section 200.065, Florida Statutes, requires that each taxing authority advise the property appraiser of its proposed millage and special assessment rates within 35 days of certification of value so that the information can be included in the notice of proposed property taxes mailed to property owners in August and also establishes and describes the requirement that the governing body of each taxing authority hold public hearings on the tentative budget and proposed millage rates; and

**WHEREAS**, this Board desires to accomplish the purposes outlined in the accompanying memorandum from the County Manager, a copy of which is incorporated herein by reference,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that the proposed millage and special assessment rates are approved as reflected in the attached memorandum for transmittal to the Property Appraiser and that the FY 2008-09 public budget hearings are scheduled for September 4, 2008, and September 18, 2008, at 5:01 p.m. in the Commission Chambers.

The foregoing resolution was offered by Commissioner  
who moved its adoption. The motion was seconded by Commissioner  
and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman	
Barbara J. Jordan, Vice-Chairwoman	
Jose "Pepe" Diaz	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Joe A. Martinez	Dennis C. Moss
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

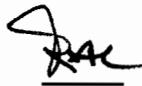
The Chairperson thereupon declared the resolution duly passed and adopted this  
17th day of July, 2008. This resolution shall become effective ten (10) days after the  
date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective  
only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.



R. A. Cuevas, Jr.