

Memorandum



Date: July 20, 2010

Agenda Item No. 8(L)(1)(A)

To: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: Setting of Proposed FY 2010-11 Operating Millage and Special Assessment Rates and Scheduling of the Public Budget Hearings

Recommendation

It is recommended that the Board approve the millage rates detailed 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.

Fiscal Impact/Funding Source

The millage rates recommended will generate \$991.359 million for the Countywide general fund, \$126.472 million for the Unincorporated Municipal Service Area (UMSA) general fund, \$278.153 million for the Fire Rescue District, and \$41.290 million for the Library District.

Track Record/Monitor

Not applicable.

Background

Subsequent to the release of the Proposed Budget, further analysis of the impacts of the Value Adjustment Board (VAB) reductions to the 2008 property tax roll yielded reduced revenues for purposes of calculating the no tax increase millage rates. Recommendations to close this funding gap will be provided to the Board prior to your September budget hearings. The millage rates designated below include proposed rates for Countywide and UMSA at the state-defined no tax increase level, the maximum millage rate (a rate which requires only a simple majority for adoption in September, which has been adjusted based on statutory allowances) for the Fire Rescue District, and a rate below current year rate for the Library District. In fact, the operating millages proposed will generate approximately \$62 million less in property tax revenues than was received in the current year. This is clearly a proposed tax decrease.

It is recommended that the following millage rates be approved for FY 2010-11. Attachment 1 indicates the 2010 Certified Tax Roll values for each of the four taxing jurisdictions. On this updated table, countywide ad valorem revenue is decreased by \$18.558 million and UMSA ad valorem revenue is decreased by \$1.943 million from the budgeted revenues in the FY 2010-11 Proposed Budget.

- Countywide Services (for operating purposes): 5.4275 mills
- Unincorporated Municipal Service Area (UMSA) services: 2.2980 mills
- Fire Rescue District services (for operating purposes): 2.5753 mills
- Miami-Dade Library System services: 0.2473 mills

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.

The County's public budget hearings have been scheduled for 5:01 p.m. on Monday, September 13, 2010, and Thursday, September 23, 2010, in the Commission Chambers. The School Board has scheduled its final budget hearing for September 9, 2010. These dates will be provided to the municipalities, who cannot hold their budget hearings on the same date as the County or the School Board.

Attachment



Jennifer Glazer-Moon, Director
Office of Strategic Business Management

CERTIFIED TAX ROLLS

Taxing Unit	Value per Mill of Taxable Property in 2009	Net Change in Value Due to Reassessment	Current Year Net New Taxable Value	Value per Mill of Taxable Property in 2010
Countywide	\$212,403,675	(\$22,811,135)	\$2,675,807	\$192,268,348
Miami-Dade Fire Rescue Service District	127,084,632	(14,692,006)	1,300,070	113,692,696
Miami-Dade Public Library System	193,434,236	(20,242,575)	2,562,590	175,754,251
Unincorporated Municipal Service Area	65,868,364	(8,427,742)	491,849	57,932,471

Notes:

1. Tax roll figures are current Certified Preliminary roll values as of July 1, 2010.
2. The Current Year Net New Taxable Value column represents:
 new construction + additions + improvements increasing value by at least 100% + annexations
 + total tangible personal property taxable value in excess of 115% of the previous year's total taxable value - deletions



MEMORANDUM

(Revised)

TO: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

DATE: July 20, 2010

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

SUBJECT: Agenda Item No. 8(L)(1)(A)

Please note any items checked.

- "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
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 8(L)(1)(A)
7-20-10

RESOLUTION NO. _____

RESOLUTION SETTING THE PROPOSED FY 2010-11
COUNTYWIDE, UNINCORPORATED MUNICIPAL
SERVICE AREA, LIBRARY DISTRICT AND FIRE RESCUE
DISTRICT OPERATING 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, 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 operating millages and special assessment rates are approved as reflected in the attached memorandum for transmittal to the Property Appraiser and that the FY 2010-11 public budget hearings are scheduled for September 13, 2010, and September 23, 2010, 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 20th day of July, 2010. 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

Approved by County Attorney as
to form and legal sufficiency.

GBK

By: _____
Deputy Clerk

Geri Bonzon-Keenan