

Memorandum



Date: July 17, 2012

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

From: Carlos A. Gimenez
Mayor 

Subject: Setting of Proposed FY 2012-13 Millages and Special Assessment Rates and
Scheduling of the Public Budget Hearings

Agenda Item No. 8(G)(1)

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 \$851.974 million for the Countywide General Fund, \$99.596 million for the Unincorporated Municipal Service Area (UMSA) General Fund, \$258.594 million for the Fire Rescue District, and \$28.509 million for the Library District.

Track Record/Monitor

Not applicable.

Background

It is recommended that the following millage rates be approved for FY 2012-13.

- Countywide Services (for operating purposes): 4.7035 mills
- Unincorporated Municipal Service Area (UMSA) services: 1.9283 mills
- Fire Rescue District services (for operating purposes): 2.4496 mills
- Miami-Dade Library System services: 0.1725 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. The recommended millage rates for Countywide and Fire Rescue District voter-approved debt are recommended at 0.285 mills and 0.0131 mills, respectively, to meet all debt service requirements. Attachment 1 indicates the 2012 Certified Tax Roll values for each of the County's four taxing jurisdictions.

However, as stated in my proposed budget, should the Board wish to use the entire Impasse Reserve to further reduce the millage rates rather than maintaining the reserve pending the resolution of the collective bargaining impasse process, the Countywide and UMSA millage rates would need to be reduced to 4.6124 mills and 1.7932 mills, respectively. This act would require the Board to either re-impose the four percent health care contribution or to fund all or part of it through service reductions or

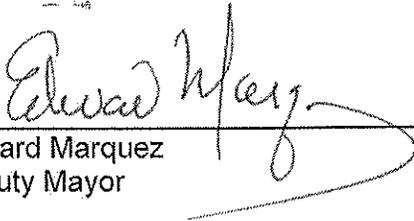
Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

by reducing other reserves. As to the latter, all three rating agencies have warned against reducing current reserve levels or the use of reserves to balance the budget.

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 Thursday, September 6, 2012, and Thursday, September 20, 2012, in the Commission Chambers. The School Board has scheduled its final budget hearing for September 5, 2012. These dates will be provided to the municipalities, which cannot hold their budget hearings on the same date as the County or the School Board.

Attachment

A handwritten signature in cursive script that reads "Edward Marquez". The signature is written in black ink and is positioned above a horizontal line.

Edward Marquez
Deputy Mayor

mayor12812

MIAMI-DADE COUNTY

OFFICE OF THE PROPERTY APPRAISER



JULY 1, 2012 - CERTIFICATION OF TAXABLE VALUE

| TAXING AUTHORITY | 2011 PRELIMINARY TAXABLE VALUE | 2012 TAXABLE VALUE BEFORE NEW CONSTRUCTION | PERCENT CHANGE | NET NEW TAXABLE VALUE | 2012 PRELIMINARY TAXABLE VALUE | PERCENT CHANGE FROM 2011 |
|-------------------------|---|---|-------------------|-----------------------------|---|--------------------------------|
| 01 MIAMI | 30,352,746,208 | 31,023,511,601 | 2.21% | 310,322,436 | 31,333,834,037 | 3.23% |
| 011 MIAMI (DDA) | 10,996,404,695 | 11,547,708,407 | 5.01% | 135,357,547 | 11,683,065,954 | 6.24% |
| 02 MIAMI BEACH | 21,978,289,928 | 22,975,457,106 | 4.54% | 96,864,874 | 23,072,321,980 | 4.98% |
| 0201 MB NORMANDY SHORES | 104,411,853 | 112,676,610 | 7.92% | -283,196 | 112,393,414 | 7.64% |
| 03 CORAL GABLES | 11,870,832,915 | 11,960,755,291 | 0.76% | 64,807,611 | 12,025,562,902 | 1.30% |
| 04 HIALEAH | 7,286,368,554 | 7,208,651,224 | -1.07% | 15,998,833 | 7,224,650,057 | -0.85% |
| 05 MIAMI SPRINGS | 905,241,464 | 866,561,388 | -4.27% | 9,867,738 | 876,429,126 | -3.18% |
| 06 NORTH MIAMI | 2,078,776,841 | 2,058,852,506 | -0.96% | 4,153,787 | 2,063,006,293 | -0.76% |
| 07 NORTH MIAMI BEACH | 1,742,065,964 | 1,741,335,804 | -0.04% | -2,974,036 | 1,738,361,768 | -0.21% |
| 08 OPA-LOCKA | 714,677,660 | 696,983,892 | -2.48% | 846,258 | 697,830,150 | -2.36% |
| 09 SOUTH MIAMI | 1,413,775,283 | 1,423,049,383 | 0.66% | 3,786,943 | 1,426,836,326 | 0.92% |
| 10 HOMESTEAD | 1,874,518,067 | 1,788,581,381 | -4.58% | 14,312,348 | 1,802,893,729 | -3.82% |
| 11 MIAMI SHORES | 719,515,491 | 749,769,578 | 4.20% | 59,210 | 749,828,788 | 4.21% |
| 12 BAL HARBOUR | 2,343,445,178 | 2,427,750,445 | 3.60% | 744,720,289 | 3,172,470,734 | 35.38% |
| 13 BAY HARBOR ISLANDS | 577,100,052 | 579,504,855 | 0.42% | 360,460 | 579,865,315 | 0.48% |
| 14 SURFSIDE | 1,017,658,274 | 1,062,528,575 | 4.41% | -314,349 | 1,062,214,226 | 4.38% |
| 15 WEST MIAMI | 295,840,581 | 289,838,738 | -2.10% | 25,317 | 289,664,055 | -2.09% |
| 16 FLORIDA CITY | 468,616,500 | 437,761,028 | -6.58% | 1,342,444 | 439,104,372 | -6.30% |
| 17 BISCAYNE PARK | 127,623,349 | 129,511,819 | 1.48% | 159,488 | 129,671,307 | 1.60% |
| 18 EL PORTAL | 89,404,211 | 85,635,517 | -4.22% | 78,102 | 85,713,619 | -4.13% |
| 19 GOLDEN BEACH | 630,682,606 | 622,178,809 | -1.35% | 11,660,318 | 633,839,127 | 0.50% |
| 20 PINECREST | 3,561,445,114 | 3,618,916,638 | 1.90% | 21,046,462 | 3,639,963,100 | 2.49% |
| 21 INDIAN CREEK | 322,618,125 | 348,290,562 | 7.96% | 12,345,484 | 360,636,046 | 11.78% |
| 22 MEDLEY | 1,759,609,898 | 1,752,926,977 | -0.39% | 117,769 | 1,752,944,746 | -0.38% |
| 23 N. BAY VILLAGE | 644,791,383 | 634,462,927 | -1.60% | 1,680,055 | 636,142,982 | -1.34% |
| 24 KEY BISCAYNE | 5,522,872,647 | 5,753,592,236 | 4.18% | 25,040,108 | 5,778,632,344 | 4.63% |
| 25 SWEETWATER | 1,203,307,811 | 1,221,931,745 | 1.55% | 15,823,160 | 1,237,754,905 | 2.86% |
| 26 VIRGINIA GARDENS | 186,360,085 | 181,498,356 | -2.61% | 327,395 | 181,823,751 | -2.43% |
| 27 HIALEAH GARDENS | 926,601,528 | 903,945,354 | -2.45% | 1,969,120 | 905,914,474 | -2.23% |
| 28 AVENTURA | 7,290,634,319 | 7,458,999,454 | 2.31% | 42,239,563 | 7,501,239,017 | 2.89% |
| 30 UNINCORPORATED | 54,761,863,466 | 53,978,777,030 | -1.43% | 389,518,968 | 54,368,295,998 | -0.72% |
| 31 SUNNY ISLES BEACH | 5,048,080,278 | 6,184,144,720 | 5.75% | 74,139,611 | 6,258,284,331 | 7.01% |
| 32 MIAMI LAKES | 2,475,843,932 | 2,463,798,929 | -0.49% | 5,403,728 | 2,469,202,655 | -0.27% |
| 33 PALMETTO BAY | 2,358,676,121 | 2,412,254,862 | 2.27% | 2,706,920 | 2,414,961,782 | 2.39% |
| 34 MIAMI GARDENS | 3,487,200,467 | 3,381,045,528 | -2.48% | 8,210,556 | 3,389,256,084 | -2.25% |
| 35 DORAL | 8,493,113,629 | 8,590,369,480 | 1.15% | 70,399,014 | 8,660,768,494 | 1.97% |
| 36 CUTLER BAY | 1,734,807,493 | 1,693,969,185 | -2.35% | 11,492,213 | 1,705,461,398 | -1.69% |
| COUNTY-WIDE | 186,962,023,337 | 188,752,146,342 | 0.96% | 1,917,582,929 | 190,669,729,271 | 1.98% |
| FIRE AND RESCUE | 109,960,941,233 | 109,697,684,928 | -0.24% | 1,424,479,048 | 111,122,163,976 | 1.06% |
| LIBRARY | 171,220,123,400 | 172,799,118,205 | 0.92% | 1,168,944,196 | 173,968,062,401 | 1.60% |
| SCHOOL BOARD | 199,754,278,377 | 203,679,135,194 | 1.96% | 1,916,140,985 | 205,595,276,179 | 2.92% |
| S FL WATER MNGT DIST | 188,721,221,689 | 190,298,492,359 | 0.84% | 1,918,240,335 | 192,216,732,694 | 1.85% |
| FL INLAND NAV DIST | 188,721,221,689 | 190,298,492,359 | 0.84% | 1,918,240,335 | 192,216,732,694 | 1.85% |
| THE CHILDREN'S TRUST | 188,721,221,689 | 190,298,492,359 | 0.84% | 1,918,240,335 | 192,216,732,694 | 1.85% |



MEMORANDUM

(Revised)

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

DATE: July 17, 2012

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

SUBJECT: Agenda Item No. 8(G)(1)

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(G)(1)

7-17-12

RESOLUTION NO. _____

RESOLUTION SETTING THE PROPOSED FY 2012-13 COUNTYWIDE, UNINCORPORATED MUNICIPAL SERVICE AREA, LIBRARY DISTRICT AND FIRE RESCUE DISTRICT OPERATING MILLAGE, COUNTYWIDE AND FIRE RESCUE DISTRICT DEBT SERVICE 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 Mayor, 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 and debt service millage and special assessment rates are approved as reflected in the attached memorandum for transmittal to the Property Appraiser and that the FY 2012-13 public budget hearings are scheduled for September 6, 2012, and September 20, 2012, 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:

Joe A. Martinez, Chairman
Audrey M. Edmonson, Vice Chairwoman

| | |
|----------------------|----------------------|
| Bruno A. Barreiro | Lynda Bell |
| Esteban L. Bovo, Jr. | Jose "Pepe" Diaz |
| Sally A. Heyman | Barbara J. Jordan |
| Jean Monestime | Dennis C. Moss |
| Rebeca Sosa | Sen. Javier D. Souto |
| Xavier L. Suarez | |

The Chairperson thereupon declared the resolution duly passed and adopted this 17th day of July, 2012. 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.



Geri Bonzon-Keenan