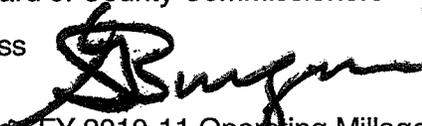


**Date:** July 20, 2010

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

**From:** George M. Burgess  
County Manager  Resolution No. R-807-10

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

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

**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, and \$278.153 million for the Fire Rescue 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, and 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. In fact, the operating millages proposed will generate approximately \$29.5 million less in property tax revenues than was received in the current year. This is clearly a proposed tax decrease.

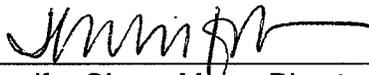
It is recommended that the following millage rates be approved for FY 2010-11. Attachment 1 indicates the 2010 Certified Tax Roll values for each of the four taxing jurisdictions. On this updated table, countywide ad valorem revenue is decreased by \$18.558 million and UMSA ad valorem revenue is decreased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

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



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Jennifer Glazer-Moon, Director  
Office of Strategic Business Management



# 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:** Amended No. 1  
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

Amended No. 1

Veto \_\_\_\_\_

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

Override \_\_\_\_\_

RESOLUTION NO. R-807-10

RESOLUTION SETTING THE PROPOSED FY 2010-11 COUNTYWIDE, UNINCORPORATED MUNICIPAL SERVICE AREA, 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 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 operating millage 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 **Barbara J. Jordan**, who moved its adoption. The motion was seconded by Commissioner **Audrey M. Edmonson** and the vote was as follows:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 20<sup>th</sup> 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

By: **DIANE COLLINS**  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

*GBK*

Geri Bonzon-Keenan