



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

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

FROM: Charles Anderson, CPA
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

DATE: July 13, 2012

SUBJECT: Millage Data

Attached are a series of charts to assist the Board of County Commissioners (BCC) with Setting of Proposed FY 2012-13 Operating Millage and Special Assessment Rates.

Attachment 1 - One page revenue synopsis of the 2012 tax roll, 2012 tax roll at flat, 2012 tax roll at rollback, and 2012 tax roll as proposed by the Mayor. As stated in the proposed budget, the budgeted ad valorem revenues for all four taxing jurisdictions for FY 12-13 is \$4.329 million lower than FY 11-12.

Attachment 2 - A chart for each taxing jurisdiction (Countywide, UMSA, Library and Fire) that denote the FY 11-12 current millage, the FY 12-13 rollback millage, and the FY 12-13 proposed millage.

Attachment 3 - Series of charts depicting the cost of the FY 12-13 proposed millages for long-term property owners with homestead exemption and 3% Save Our Home recapture and the costs in selected cities. The homesteaded millage scenarios utilize a home valued at \$200,000 as examples for tax data.

Highlights from the various charts:

In the Mayor's FY 12-13 Proposed Budget, the Countywide millage decreases by .1015 which collects \$18.4 million less than it would at FY 11-12 millage rates. The UMSA millage decreases by .08 and collects \$4.1 million less than it would at FY 11-12 millage rates. The Fire District millage was flat at 2.4496 and due to an improved tax roll collects \$2.7 million more than the current year. The Library District millage decreases by .007, and despite a slight increase in the tax roll, collects \$1.147 million less than it would at the FY 11-12 millage rates.

Honorable Joe A. Martinez, Chairman
and Members, Board of County Commissioners
July 13, 2012
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The millage charts indicate different scenarios and their corresponding impacts. The example below for a long-term UMSA resident, in a \$200,000 home would experience a slight increase in taxes of \$29.04, which is a 2% increase. A long-term North Miami Beach resident, in a \$200,000 home would experience a slight increase in taxes of \$29.48, which is a 2.6% increase. Other cities have been included as examples of tax change in the proposed Mayor's budget.

If you need any further information, feel free to contact me at (305) 375-2524.

Attachments

c: Honorable Carlos Gimenez, Mayor
 Ed Marquez, Deputy Mayor, Office of the Mayor
 R. A. Cuevas, County Attorney
 Christopher Agrippa, Division Chief, Clerk of the Board Division

Office of the Commission Auditor
FY 2011-12 Operating Millage Scenarios

Attachment 1

Taxing Jurisdiction	2011 Tax Roll	FY 2011-12 Adopted	FY 2011-12 Revenue
Countywide	186,962,023,000	4.8050	853,435,000
UMSA	54,761,863,000	2.0083	104,479,000
Fire	109,960,941,000	2.4496	255,892,000
Library	171,220,123,000	0.1795	29,197,000
Sum of Operating Millage/Revenue		9.4424	1,243,003,000

Taxing Jurisdiction	2012 Tax Roll	Proposed	FY 2012-13 Revenue @ Proposed	Variance from Adopted FY 2011-12
Countywide	190,669,729,000	4.7035	851,974,000	(1,461,000)
UMSA	54,368,296,000	1.9283	99,596,000	(4,883,000)
Fire	111,122,164,000	2.4496	258,595,000	2,703,000
Library	173,968,062,000	0.1725	28,509,000	(688,000)
Sum of Operating Millage/Revenue		9.2539	1,238,674,000	(4,329,000)

Value of 1 Mill	Budget Value of 1 Mill
190,670,000	181,137,000
54,368,000	51,650,000
111,122,000	105,566,000
173,968,000	165,270,000
530,128,000	503,623,000

Taxing Jurisdiction	2012 Tax Roll	Rolled Back Millage	FY 2012-13 Revenue @ Roll Back	Variance from Adopted FY 2011-12
Countywide	190,669,729,000	4.4902	813,338,000	(40,097,000)
UMSA	54,368,296,000	1.9549	100,970,000	(3,509,000)
Fire	111,122,164,000	2.3473	247,795,000	(8,097,000)
Library	173,968,062,000	0.1696	28,030,000	(1,167,000)
Sum of Operating Millage/Revenue		8.9620	1,190,133,000	(52,870,000)

Taxing Jurisdiction	2012 Tax Roll	Flat Millage	FY 2012-13 Revenue @ Flat	Variance from Adopted FY 2011-12
Countywide	190,669,729,000	4.8050	870,360,000	16,925,000
UMSA	54,368,296,000	2.0083	103,728,000	(751,000)
Fire	111,122,164,000	2.4496	258,595,000	2,703,000
Library	173,968,062,000	0.1795	29,666,000	469,000
Sum of Operating Millage/Revenue		9.4424	1,262,349,000	19,346,000

In accordance with State law, property tax revenues is budgeted at 95 percent of the levy.

Attachment 2

Countywide Millage	Revenue	Gap/Add'l Revenue from Proposed
4.4689	809,474,321	(42,499,997)
4.4795	811,406,139	(40,568,179)
* 4.4902	813,337,957	(38,636,361)
4.5009	815,269,775	(36,704,543)
4.5115	817,201,594	(34,772,725)
4.5222	819,133,412	(32,840,907)
4.5329	821,065,230	(30,909,088)
4.5435	822,997,048	(28,977,270)
4.5542	824,928,866	(27,045,452)
4.5649	826,860,684	(25,113,634)
4.5755	828,792,502	(23,181,816)
4.5862	830,724,320	(21,249,998)
4.5969	832,656,138	(19,318,180)
4.6075	834,587,956	(17,386,362)
4.6182	836,519,774	(15,454,544)
4.6288	838,451,592	(13,522,726)
4.6395	840,383,410	(11,590,908)
4.6502	842,315,228	(9,659,090)
4.6608	844,247,046	(7,727,272)
4.6715	846,178,864	(5,795,454)
4.6822	848,110,682	(3,863,636)

Countywide Millage	Revenue	Gap/Add'l Revenue from Proposed
4.6928	850,042,500	(1,931,818)
** 4.7035	851,974,318	0
4.7137	853,812,851	1,838,533
4.7238	855,651,384	3,677,066
4.7340	857,489,917	5,515,599
4.7441	859,328,450	7,354,131
4.7543	861,166,982	9,192,664
4.7644	863,005,515	11,031,197
4.7746	864,844,048	12,869,730
4.7847	866,682,581	14,708,263
4.7949	868,521,114	16,546,796
*** 4.8050	870,359,647	18,385,329
4.8152	872,198,180	20,223,862
4.8253	874,036,712	22,062,394
4.8355	875,875,245	23,900,927
4.8456	877,713,778	25,739,460
4.8558	879,552,311	27,577,993
4.8659	881,390,844	29,416,526
4.8761	883,229,377	31,255,059
4.8862	885,067,910	33,093,592
4.8964	886,906,442	34,932,124

* Estimated FY 2012-13 Rolled Back Rate

** FY 2012-13 Proposed Millage

*** FY 2011-12 Adopted Millage

Attachment 2

UMSA Millage	Revenue	Gap/Add'l Revenue from Proposed
1.8990	98,085,190	(1,511,276)
1.9017	98,222,579	(1,373,887)
1.9044	98,359,968	(1,236,498)
1.9070	98,497,356	(1,099,109)
1.9097	98,634,745	(961,721)
1.9123	98,772,134	(824,332)
1.9150	98,909,522	(686,943)
1.9177	99,046,911	(549,555)
1.9203	99,184,300	(412,166)
1.9230	99,321,689	(274,777)
1.9256	99,459,077	(137,389)
** 1.9283	99,596,466	0
1.9310	99,733,855	137,389
1.9336	99,871,243	274,777
1.9363	100,008,632	412,166
1.9389	100,146,021	549,555
1.9416	100,283,409	686,943
1.9443	100,420,798	824,332
1.9469	100,558,187	961,721
1.9496	100,695,575	1,099,109
1.9522	100,832,964	1,236,498

UMSA Millage	Revenue	Gap/Add'l Revenue from Proposed
* 1.9549	100,970,353	1,373,887
1.9576	101,107,741	1,511,276
1.9602	101,245,130	1,648,664
1.9629	101,382,519	1,786,053
1.9655	101,519,907	1,923,442
1.9682	101,657,296	2,060,830
1.9709	101,794,685	2,198,219
1.9735	101,932,074	2,335,608
1.9762	102,069,462	2,472,996
1.9788	102,206,851	2,610,385
1.9815	102,344,240	2,747,774
1.9842	102,481,628	2,885,162
1.9868	102,619,017	3,022,551
1.9895	102,756,406	3,159,940
1.9921	102,893,794	3,297,328
1.9948	103,031,183	3,434,717
1.9975	103,168,572	3,572,106
2.0001	103,305,960	3,709,494
2.0028	103,443,349	3,846,883
2.0054	103,580,738	3,984,272
*** 2.0083	103,730,522	4,134,056

* Estimated FY 2012-13 Rolled Back Rate

** FY 2012-13 Proposed Millage

*** FY 2011-12 Adopted Millage

Attachment 2

Fire Millage	Revenue	Gap/Add'l Revenue from Proposed
2.2348	235,915,854	(22,678,756)
2.2450	236,995,795	(21,598,815)
2.2552	238,075,736	(20,518,874)
2.2655	239,155,677	(19,438,934)
2.2757	240,235,617	(18,358,993)
2.2859	241,315,558	(17,279,052)
2.2962	242,395,499	(16,199,111)
2.3064	243,475,440	(15,119,171)
2.3166	244,555,380	(14,039,230)
2.3268	245,635,321	(12,959,289)
2.3371	246,715,262	(11,879,348)
* 2.3473	247,795,203	(10,799,408)
2.3575	248,875,143	(9,719,467)
2.3678	249,955,084	(8,639,526)
2.3780	251,035,025	(7,559,585)
2.3882	252,114,966	(6,479,645)
2.3985	253,194,906	(5,399,704)
2.4087	254,274,847	(4,319,763)
2.4189	255,354,788	(3,239,822)
2.4291	256,434,729	(2,159,882)
2.4394	257,514,669	(1,079,941)

Fire Millage	Revenue	Gap/Add'l Revenue from Proposed
** 2.4496	258,594,610	0
2.4598	259,674,551	1,079,941
2.4701	260,754,492	2,159,882
2.4803	261,834,432	3,239,822
2.4905	262,914,373	4,319,763
2.5008	263,994,314	5,399,704
2.5110	265,074,255	6,479,645
2.5212	266,154,195	7,559,585
2.5314	267,234,136	8,639,526
2.5417	268,314,077	9,719,467
2.5519	269,394,018	10,799,408
2.5621	270,473,958	11,879,348
2.5724	271,553,899	12,959,289
2.5826	272,633,840	14,039,230
2.5928	273,713,781	15,119,171
2.6031	274,793,721	16,199,111
2.6133	275,873,662	17,279,052
2.6235	276,953,603	18,358,993
2.6337	278,033,544	19,438,934
2.6440	279,113,484	20,518,874
2.6542	280,193,425	21,598,815

* Estimated FY 2012-13 Rolled Back Rate

** FY 2011-12 Adopted Millage and FY 2012-13 Proposed Millage

Attachment 2

Library Millage	Revenue	Gap/Add'l Revenue from Proposed
* 0.1696	28,029,734	(483,910)
0.1698	28,070,721	(442,923)
0.1701	28,111,708	(401,936)
0.1703	28,152,695	(360,949)
0.1706	28,193,682	(319,962)
0.1708	28,234,669	(278,975)
0.1711	28,275,655	(237,988)
0.1713	28,316,642	(197,001)
0.1716	28,357,629	(156,015)
0.1718	28,398,616	(115,028)
0.1721	28,439,603	(74,041)
0.1723	28,480,590	(33,054)
** 0.1725	28,513,644	0
0.1728	28,554,631	40,987
0.1730	28,595,618	81,974
0.1733	28,636,604	122,961
0.1735	28,677,591	163,948
0.1738	28,718,578	204,934
0.1740	28,759,565	245,921
0.1743	28,800,552	286,908
0.1745	28,841,539	327,895

Library Millage	Revenue	Gap/Add'l Revenue from Proposed
0.1748	28,882,526	368,882
0.1750	28,923,513	409,869
0.1753	28,964,499	450,856
0.1755	29,005,486	491,843
0.1758	29,046,473	532,829
0.1760	29,087,460	573,816
0.1762	29,128,447	614,803
0.1765	29,169,434	655,790
0.1767	29,210,421	696,777
0.1770	29,251,408	737,764
0.1772	29,292,394	778,751
0.1775	29,333,381	819,738
0.1777	29,374,368	860,724
0.1780	29,415,355	901,711
0.1782	29,456,342	942,698
0.1785	29,497,329	983,685
0.1787	29,538,316	1,024,672
0.1790	29,579,303	1,065,659
0.1792	29,620,289	1,106,646
*** 0.1795	29,661,276	1,147,633
0.1797	29,702,263	1,188,619

* Estimated FY 2012-13 Rolled Back Rate

** FY 2012-13 Proposed Millage

*** FY 2011-12 Adopted Millage

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2012 and
With 3.0% "Save Our Homes" Amendment Recapture in 2012 (Note 1)**

UMSA	2012 Tax (Adopted)	2013 Tax Using Proposed Millages in FY 2012-13 Proposed Budget 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)	2013 Tax Using Roll-Back Millages and 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)
Hypothetical \$200,000 Assessed Value Home in 2012	\$200,000	\$206,000			\$206,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$156,000	\$6,000	4.0%	\$156,000	\$6,000	4.0%
County-controlled Ad Valorem Taxes Total	\$1,461.08	\$1,490.11	\$29.04	2.0%	\$1,444.58	-\$16.50	-1.1%
Consisting of:							
Countywide	\$720.75	\$733.75	\$13.00	1.8%	\$700.47	-\$20.28	-2.8%
Countywide Debt*	\$42.75	\$44.46	\$1.71	4.0%	\$44.46	\$1.71	4.0%
UMSA	\$301.25	\$300.81	-\$0.43	-0.1%	\$304.96	\$3.72	1.2%
Fire	\$367.44	\$382.14	\$14.70	4.0%	\$366.18	-\$1.26	-0.3%
Fire Debt*	\$1.97	\$2.04	\$0.08	4.0%	\$2.04	\$0.08	4.0%
Library	\$26.93	\$26.91	-\$0.02	-0.1%	\$26.46	-\$0.47	-1.7%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 3.0 percent for 2012.

**Millage Comparisons: 2012 Adopted to
2013 Proposed / Rollback Per Mayor's Proposed Budget**

UMSA	2012 Adopted Millages	2013 Proposed Millages	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)	2013 Roll-Back Millages (Page 47 Vol. 1 FY 2013 Proposed Budget Book)	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)
County-controlled Millages Total	9.7405	9.5520	-0.1885	-1.9%	9.2601	-0.4804	-4.9%
Consisting of:							
Countywide	4.8050	4.7035	-0.1015	-2.1%	4.4902	-0.3148	-6.6%
Countywide Debt*	0.2850	0.2850	0.0000	0.0%	0.2850	0.0000	0.0%
UMSA	2.0083	1.9283	-0.0800	-4.0%	1.9549	-0.0534	-2.7%
Fire	2.4496	2.4496	0.0000	0.0%	2.3473	-0.1023	-4.2%
Fire Debt*	0.0131	0.0131	0.0000	0.0%	0.0131	0.0000	0.0%
Library	0.1795	0.1725	-0.0070	-3.9%	0.1696	-0.0099	-5.5%

* Voted debt

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2012 and
With 3.0% "Save Our Homes" Amendment Recapture in 2012 (Note 1)**

Hialeah		2013 Tax Using Proposed Millages in FY 2012-13 Proposed Budget 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)	2013 Tax Using Roll-Back Millages and 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)
Hypothetical \$200,000 Assessed Value Home in 2012	\$200,000	\$206,000			\$206,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$156,000	\$6,000	4.0%	\$156,000	\$6,000	4.0%
County-controlled Ad Valorem Taxes Total	\$763.50	\$778.21	\$14.71	1.9%	\$744.93	-\$18.57	-2.4%
Consisting of:							
Countywide	\$720.75	\$733.75	\$13.00	1.8%	\$700.47	-\$20.28	-2.8%
Countywide Debt*	\$42.75	\$44.46	\$1.71	4.0%	\$44.46	\$1.71	4.0%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 3.0 percent for 2012.

**Millage Comparisons: 2012 Adopted to
2013 Proposed / Rollback Per Mayor's Proposed Budget**

Hialeah	2012 Adopted Millages	2013 Proposed Millages	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)	2013 Roll-Back Millages (Page 47 Vol. 1 FY 2013 Proposed Budget Book)	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)
County-controlled Millages Total	5.0900	4.9885	-0.1015	-2.0%	4.7752	-0.3148	-6.2%
Consisting of:							
Countywide	4.8050	4.7035	-0.1015	-2.1%	4.4902	-0.3148	-6.6%
Countywide Debt*	0.2850	0.2850	0.0000	0.0%	0.2850	0.0000	0.0%

* Voted debt

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**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2012 and
With 3.0% "Save Our Homes" Amendment Recapture in 2012 (Note 1)**

North Miami Beach							
	2012 Tax (Adopted)	2013 Tax Using Proposed Millages in FY 2012-13 Proposed Budget 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)	2013 Tax Using Roll-Back Millages and 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)
Hypothetical \$200,000 Assessed Value Home in 2012	\$200,000	\$206,000			\$206,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$156,000	\$6,000	4.0%	\$156,000	\$6,000	4.0%
County-controlled Ad Valorem Taxes Total	\$1,132.91	\$1,162.39	\$29.48	2.6%	\$1,113.15	-\$19.75	-1.7%
Consisting of:							
Countywide	\$720.75	\$733.75	\$13.00	1.8%	\$700.47	-\$20.28	-2.8%
Countywide Debt*	\$42.75	\$44.46	\$1.71	4.0%	\$44.46	\$1.71	4.0%
Fire	\$367.44	\$382.14	\$14.70	4.0%	\$366.18	-\$1.26	-0.3%
Fire Debt*	\$1.97	\$2.04	\$0.08	4.0%	\$2.04	\$0.08	4.0%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 3.0 percent for 2012.

**Millage Comparisons: 2012 Adopted to
2013 Proposed / Rollback Per Mayor's Proposed Budget**

North Miami Beach							
	2012 Adopted Millages	2013 Proposed Millages	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)	2013 Roll-Back Millages (Page 47 Vol. 1 FY 2013 Proposed Budget Book)	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)
County-controlled Millages Total	7.5527	7.4512	-0.1015	-1.3%	7.1356	-0.4171	-5.5%
Consisting of:							
Countywide	4.8050	4.7035	-0.1015	-2.1%	4.4902	-0.3148	-6.6%
Countywide Debt*	0.2850	0.2850	0.0000	0.0%	0.2850	0.0000	0.0%
Fire	2.4496	2.4496	0.0000	0.0%	2.3473	-0.1023	-4.2%
Fire Debt*	0.0131	0.0131	0.0000	0.0%	0.0131	0.0000	0.0%

* Voted debt

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2012 and
With 3.0% "Save Our Homes" Amendment Recapture in 2012 (Note 1)**

Miami							
	2012 Tax (Adopted)	2013 Tax Using Proposed Millages in FY 2012-13 Proposed Budget 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)	2013 Tax Using Roll-Back Millages and 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)
Hypothetical \$200,000 Assessed Value Home in 2012	\$200,000	\$206,000			\$206,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$156,000	\$6,000	4.0%	\$156,000	\$6,000	4.0%
County-controlled Ad Valorem Taxes Total	\$790.43	\$805.12	\$14.69	1.9%	\$771.39	-\$19.04	-2.4%
Consisting of:							
Countywide	\$720.75	\$733.75	\$13.00	1.8%	\$700.47	-\$20.28	-2.8%
Countywide Debt*	\$42.75	\$44.46	\$1.71	4.0%	\$44.46	\$1.71	4.0%
Library	\$26.93	\$26.91	-\$0.02	-0.1%	\$26.46	-\$0.47	-1.7%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 3.0 percent for 2012.

**Millage Comparisons: 2012 Adopted to
2013 Proposed / Rollback Per Mayor's Proposed Budget**

Miami							
	2012 Adopted Millages	2013 Proposed Millages	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)	2013 Roll-Back Millages (Page 47 Vol. 1 FY 2013 Proposed Budget Book)	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)
County-controlled Millages Total	5.2695	5.1610	-0.1085	-2.1%	4.9448	-0.3247	-6.2%
Consisting of:							
Countywide	4.8050	4.7035	-0.1015	-2.1%	4.4902	-0.3148	-6.6%
Countywide Debt*	0.2850	0.2850	0.0000	0.0%	0.2850	0.0000	0.0%
Library	0.1795	0.1725	-0.0070	-3.9%	0.1696	-0.0099	-5.5%

* Voted debt

Change in Taxes for LTR \$200K Home Municipals Proposed 7-17-12 BCC rev

**Impact of County Millage Proposals for Residential Property of a Long-term Property Owner
With Homestead Exemption in Various Municipal Areas Based on \$200,000 Assessed Value in 2012 and
With 3.0% "Save Our Homes" Amendment Recapture in 2012 (Note 1)**

Homestead							
	2012 Tax (Adopted)	2013 Tax Using Proposed Millages in FY 2012-13 Proposed Budget 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)	2013 Tax Using Roll-Back Millages and 3.0% SOH Recapture (Note 1)	Change 2012 to 2013 (\$)	Change 2012 to 2013 (%)
Hypothetical \$200,000 Assessed Value Home in 2012	\$200,000	\$206,000			\$206,000		
Homestead Exemption	-\$50,000	-\$50,000			-\$50,000		
"Hypothetical" Home's Taxable Value	\$150,000	\$156,000	\$6,000	4.0%	\$156,000	\$6,000	4.0%
County-controlled Ad Valorem Taxes Total	\$1,159.83	\$1,189.30	\$29.47	2.5%	\$1,139.61	-\$20.22	-1.7%
Consisting of:							
Countywide	\$720.75	\$733.75	\$13.00	1.8%	\$700.47	-\$20.28	-2.8%
Countywide Debt*	\$42.75	\$44.46	\$1.71	4.0%	\$44.46	\$1.71	4.0%
Fire	\$367.44	\$382.14	\$14.70	4.0%	\$366.18	-\$1.26	-0.3%
Fire Debt*	\$1.97	\$2.04	\$0.08	4.0%	\$2.04	\$0.08	4.0%
Library	\$26.93	\$26.91	-\$0.02	-0.1%	\$26.46	-\$0.47	-1.7%

* Voted debt

Note 1: Save-Our-Home annual increase is capped at 3.0 percent for 2012.

**Millage Comparisons: 2012 Adopted to
2013 Proposed / Rollback Per Mayor's Proposed Budget**

Homestead							
	2012 Adopted Millages	2013 Proposed Millages	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)	2013 Roll-Back Millages (Page 47 Vol. 1 FY 2013 Proposed Budget Book)	Change 2012 to 2013 (mills)	Change 2012 to 2013 (%)
County-controlled Millages Total	7.7322	7.6237	-0.1085	-1.4%	7.3052	-0.4270	-5.5%
Consisting of:							
Countywide	4.8050	4.7035	-0.1015	-2.1%	4.4902	-0.3148	-6.6%
Countywide Debt*	0.2850	0.2850	0.0000	0.0%	0.2850	0.0000	0.0%
Fire	2.4496	2.4496	0.0000	0.0%	2.3473	-0.1023	-4.2%
Fire Debt*	0.0131	0.0131	0.0000	0.0%	0.0131	0.0000	0.0%
Library	0.1795	0.1725	-0.0070	-3.9%	0.1696	-0.0099	-5.5%

* Voted debt