

Board of County Commissioners

Agenda Request

Date of Meeting: September 7, 2017

Date Submitted: August 31, 2017

To: Honorable Chairperson and Members of the Board

From: Robert M. Presnell, County Administrator
Jeffrey A. Price, Senior Management and Budget Analyst

Subject: **Public Hearing** – First Public Hearing for Adoption of Tentative Millage Rate and Tentative Budget for FY 2017/2018

Statement of Issue:

Conduct the first public hearing for the adoption of the County-wide tentative millage rate and tentative budget for FY 2017/2018.

Background:

Pursuant to Florida Statutes 129.03 and 200.065, the County Property Appraiser certified to the Board of County Commissioners the taxable value against which taxes may be levied in the entire County and in each district in the County in which the taxes are authorized by law to be levied by the Board. In preparing the tentative budget, these certified figures were used as the basis for estimating the millage rate required to be levied.

In July 2017, the Board advised the County Property Appraiser of its proposed millage rate, its rolled-back rate, and the date, time, and place at which a public hearing would be held to consider the tentative millage rate and the tentative budget in accordance with Florida Statute 129.03 and 200.065. Subsequently, the County Property Appraiser utilized this information in preparing the notice of proposed property taxes pursuant to Florida Statute 200.069. These notices were then mailed to all respective property owners in Gadsden County.

Analysis:

In accordance with Florida Statute 129.03 and 200.065, after discussion and public comment regarding the tentative millage rate and budget, the Board is required to adopt its tentative millage rate prior to adopting its tentative budget.

- For FY 2017/2018, the tentative Gadsden County wide operating millage rate is 8.9064 mills.
- The calculated rolled-back millage rate (the property tax rate that generates the same amount of property tax revenue as last year) is 8.8425 mills, which is 0.0639 mills lower than the current rate of 8.9064.
- The current year proposed rate of 8.9064 mills as a percent change of the rolled-back rate (8.8425 mills) is 0.72%.

Options:

1. Adopt the Tentative FY 2017/2018 Countywide Millage Rate of 8.9064.
2. Adopt the Tentative FY 2017/2018 Countywide Budget.
3. Direct staff to advertise on September 14, 2017, in accordance with the Florida Statutes, the Tentative Millage Rate and Budget for FY 2017/2018 and the Date, Time, and Place of the Final Public Hearing to Adopt the Final Millage Rate and Budget for FY 2017/2018 (September 18, 2017 - 6 p.m. in the BOCC Meeting Chambers).
4. Board Direction.

County Administrator's Recommendation:

Options #1, #2, and #3.

NOTE:

All of the options need to be voted on separately and in the order presented. Florida Statutes require the Board to address the millage rate before addressing the associated budget.