



## Commission Agenda Item

**MEETING DATE:** July 22, 2013

**SUBJECT:** Resolution 13-23 Establishing the Fiscal Year 2013-2014 Proposed Millage Rate and Roll Back Rate for the General Fund; Setting the Date for the First Public Hearing; Authorizing and Directing the City Manager to Transmit this Information to the Alachua County Property Appraiser; Providing An Effective Date.

**AGENDA SECTION:** Agenda

**DEPARTMENT:** Finance

**PREPARED BY:** Marcian Brown, Finance Director

**RECOMMENDED ACTION:** Adoption of Resolution 13-23

### Summary

Section 200.065, Florida Statutes requires all taxing authorities to advise the Property Appraiser of the rolled back millage rate by August 5, 2013, and of the time, date and place at which a public hearing will be held to consider the tentative millage rate and the tentative budget. The School Board of Alachua County is holding its budget hearings on July 30 and September 3, 2013. The Alachua County Board of County Commissioners is holding its budget hearings on September 10 and September 24, 2013. Florida Statutes states that no taxing authority may hold a millage rate hearing on the same day as a school district and County Commission. Therefore, the City of Alachua will hold a public hearing at its September 9, 2013 meeting at 6:30 p.m. in the James Lewis Auditorium in City Hall.

The proposed millage rate for the 2014 General Fund is **5.5000** mills. The General Fund rolled back millage rate is **5.5293** mills. Rolled back rate is the rate that would generate prior year ad valorem tax revenues less allowances for new construction, additions to structures, deletions, and annexations. The proposed millage rate is **0.53% less** than the rolled back millage rate. With this proposed tax reduction, a homeowner with a taxable value (after exemptions) of:

- \$200,000 would pay \$5.86 less in City ad valorem taxes if the proposed rate is adopted instead of rolled back rate.
- \$150,000 would pay \$4.39 less in City ad valorem taxes if the proposed rate is adopted instead of rolled back rate.
- \$100,000 would pay \$2.93 less in City ad valorem taxes if the proposed rate is adopted instead of rolled back rate.
- \$ 50,000 would pay \$1.46 less in City ad valorem taxes if the proposed rate is adopted instead of rolled back rate.

The rolled back rate would generate approximately \$20,045 more ad valorem revenue than the proposed millage rate.

The City Manager's General Fund budget has been predicated on maintaining the millage rate of 5.5000 mills and will be balanced when presented to you in August 2013. The final details of the budget and the City's millage rate will be discussed and reviewed at budget workshops over the next two months.

By adopting this resolution, the Alachua City Commission authorizes and directs the City Manager to provide a copy of the resolution to the Alachua County Property Appraiser for use in preparing the Notice of Proposed Property Taxes, as required by Section 200.069, Florida Statutes and to execute, as the Administrating Official any Department of Revenue forms necessary to complete its certification.

Should the Commission desire to enact the millage rate at the rolled back rate of **5.5293** mills, a **majority** vote must be passed by the Commission at the first and second public hearings on the budget in September. Any millage rate set at 7.2921 or less would only require a majority vote by the Commission at the first and second public hearings on the budget in September. Any millage rate set **greater than 7.2921 but less than or equal to 8.0213** would require a **two-thirds (2/3)** vote at September public hearings. Tonight's action in and of itself does not set the final millage. A

proposed millage tonight should be viewed as simply setting a ceiling, since any upward adjustment to the millage in September would require a new Truth in Millage (TRIM) notice to be mailed to all residents.

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**ATTACHMENTS:** Resolution 13-23

**REVIEWED BY CITY MANAGER:**

A handwritten signature in blue ink that reads "Cain". The signature is written in a cursive style with a large initial "C".

**RESOLUTION 13-23**

**A RESOLUTION OF THE CITY OF ALACHUA, FLORIDA, CITY COMMISSION; ESTABLISHING 5.5000 AS THE PROPOSED MILLAGE RATE FOR FY 2014 WHICH IS 0.53% LESS THAN THE ROLLED BACK RATE OF 5.5293; SETTING SEPTEMBER 9, 2013, AS THE DATE FOR THE FIRST PUBLIC HEARING; AUTHORIZING AND DIRECTING THE CITY MANAGER TO TRANSMIT THIS INFORMATION TO THE ALACHUA COUNTY PROPERTY APPRAISER ON THE DEPARTMENT OF REVENUE 420 FORMS; PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Alachua County Property Appraiser electronically certified the 2013 taxable values for General City purposes to the City Commission on June 24, 2013; and,

**WHEREAS**, Section 200.065(2)(b), Florida Statutes, requires the City Commission to advise the Property Appraiser of its rolled back millage rate, its proposed millage rate, and of the time, date, and place at which a public hearing will be held to consider the tentative millage rates and the adjusted tentative budget;

**NOW THEREFORE, BE IT RESOLVED BY THE ALACHUA CITY COMMISSION:**

1. The rolled back rate for General City purposes, as computed pursuant to Section 200.065(1), Florida Statutes, is 5.5293 mills.
2. The proposed millage rate necessary to fund the tentative general City budget for the City's 2013-2014 fiscal year is 5.5000 mills for the General Fund.
3. A public hearing will be held to consider the proposed millage rate and the adjusted tentative budget for the City of Alachua on September 9, 2013, at six thirty p.m. in the Alachua City Hall Commission Chambers.
4. The City Manager is hereby authorized and directed to provide a copy of this resolution to the Alachua County Property Appraiser for use in preparing the Notice of Proposed Property Taxes, as required by Section 200.065, Florida Statutes and to execute, as the Administrating Official, and Department of Revenue forms necessary to complete this certification.
5. That this resolution shall take effect immediately upon its adoption.

Duly adopted this 22<sup>nd</sup> day of July 2013.

CITY COMMISSION OF THE  
CITY OF ALACHUA, FLORIDA

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**Gib Coerper, Mayor**  
SEAL

**ATTEST:**

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Traci L. Cain, City Manager/Clerk