

# City of South Daytona



## Office of the City Manager / Department of Finance

Post Office Box 214960 • South Daytona, FL 32121 • 386/322-3060 • FAX 386/322-3099

### MEMORANDUM

**To:** James L. Gillis, Jr., City Manager

**From:** Jason E. Oliva, Finance Director

**Re:** First Public Hearing - A Resolution of the City Council of the City of South Daytona Adopting the Tentative Millage Rate for the Fiscal Year 2023-2024

**Date:** August 28, 2023

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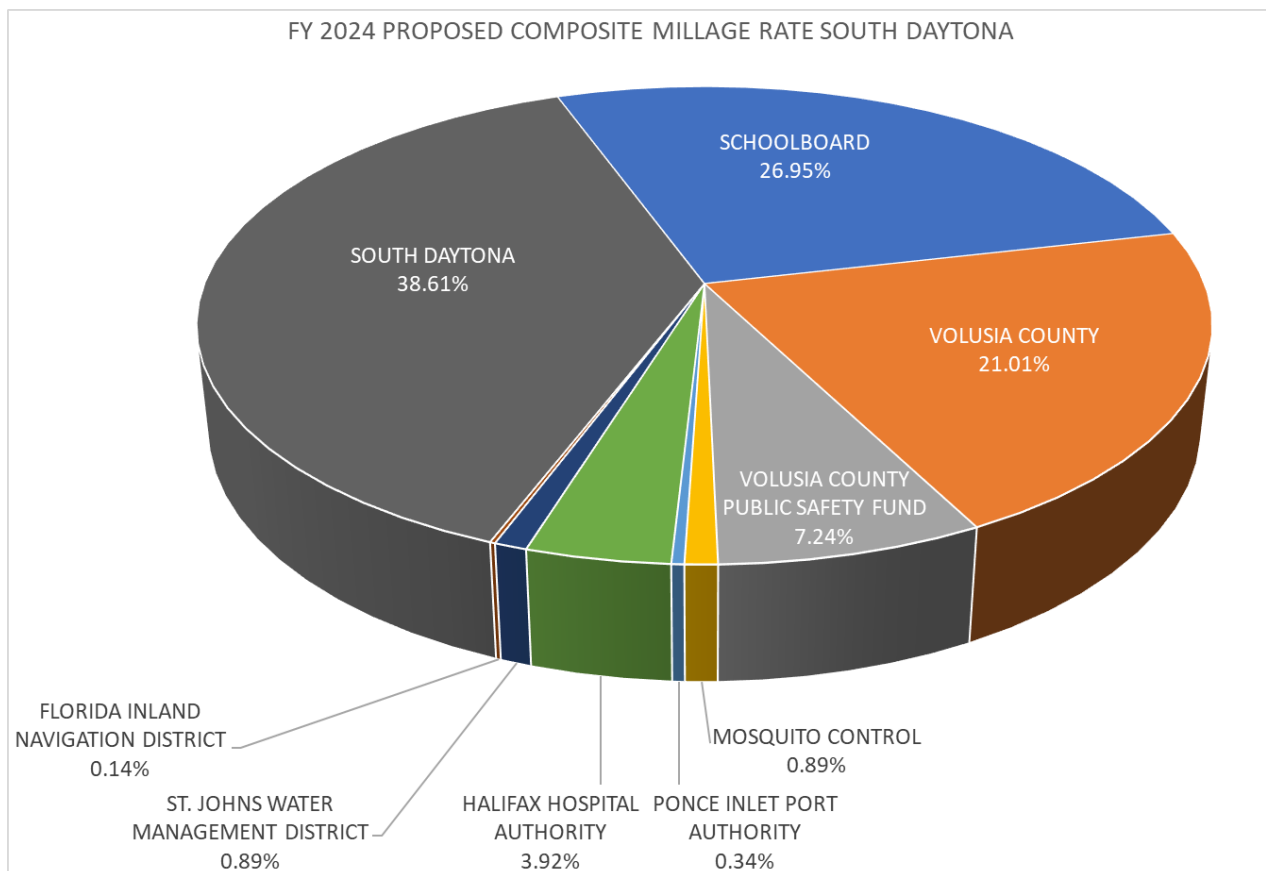
**Issue:** The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. When levying a millage, taxing authorities must follow chapter 200 of the Florida Statutes which govern TRIM. State laws require that two formal public hearings be held in September to adopt the millage rate for the upcoming fiscal year, 2023-2024. At the first public hearing, the City will adopt a tentative millage rate and set a date and time for the final public hearing.

**Solution:** Resolution No. 2023-28, attached, adopts the tentative millage rate at 7.75 and sets the final public hearing for September 26, 2023, at 6:00 pm. The proposed budget for the fiscal year 2023-2024 is based on this millage rate which is 8.79% higher than the rolled-back rate. The wording of the attached resolution is consistent with the 2023 TRIM Compliance Workbook provided by the Florida Department of Revenue.

**Recommendation:** Staff requests council adopt the tentative millage rate and set the final public hearing date for September 26, 2023, at 6:00 pm.

**Result:** The City will remain in compliance with TRIM requirements. According to Florida law, failure to meet TRIM requirements will result in loss of revenue sharing for the taxing authority. The proposed composite millage rate for South Daytona for Fiscal Year 2023/2024 is 20.0730 compared with 20.2895 in the previous year. The average residential taxable value in 2023 was \$103,156. The City millage rate of 7.75 will result in about a \$2.00 increase per month for the average resident. The tax impact for homestead residential property at the average taxable value is shown in the following chart. The portion of the total composite millage rate that South Daytona receives, 38.6%, is shown in the following graph.

	TAXABLE VALUE \$103,156		TAXABLE VALUE \$106,251		TAX
TAXING AUTHORITY	FY 2023 MILLAGE	TAXES	FY 2024 MILLAGE	TAXES	CHANGE
SCHOOLBOARD	5.4820	565.50	5.4090	574.71	9.21
VOLUSIA COUNTY	5.7134	589.37	4.2167	448.03	(141.34)
VOLUSIA COUNTY PUBLIC SAFETY FUND	-	-	1.4541	154.50	154.50
MOSQUITO CONTROL	0.1781	18.37	0.1781	18.92	0.55
PONCE INLET PORT AUTHORITY	0.0760	7.84	0.0692	7.35	(0.49)
HALIFAX HOSPITAL AUTHORITY	0.8606	88.78	0.7878	83.70	(5.07)
ST. JOHNS WATER MANAGEMENT DISTRICT	0.1974	20.36	0.1793	19.05	(1.31)
FLORIDA INLAND NAVIGATION DISTRICT	0.0320	3.30	0.0288	3.06	(0.24)
SOUTH DAYTONA	7.7500	799.46	7.7500	823.45	23.99
	20.2895	2,092.98	20.0730	2,132.78	39.79



## RESOLUTION NO. 2023-28

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, ADOPTING THE TENTATIVE MILLAGE RATE FOR THE LEVY OF AD VALOREM TAXATION FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; SPECIFYING THE DATE, TIME, AND PLACE OF THE SECOND AND FINAL PUBLIC HEARING TO ADOPT A FINAL MILLAGE RATE; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, on July 25, 2023, the City Council established a proposed millage rate, computed a rolled-back rate, and established a date, time, and place for a public hearing to consider the proposed millage rate and tentative budget for Fiscal Year 2023-2024; and

**WHEREAS**, pursuant to Section 200.065, Florida Statutes, a public hearing on the proposed millage rate has been conducted by the City Council on September 11, 2023, at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida; and

**WHEREAS**, a second and final public hearing to adopt a final millage rate will be conducted on September 26, 2023 at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida; and

**WHEREAS**, the gross taxable value for operating purposes, not exempt from taxation, has been certified by the Volusia County Property Appraiser to the City of South Daytona as \$920,556,276.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA OF VOLUSIA COUNTY, FLORIDA:**

**SECTION 1.** The FY 2023-24 operating millage rate is 7.75 mills, which is greater than the rolled-back rate of 7.1235 mills by 8.79%.

**SECTION 2.** A second and final public hearing to adopt a final millage rate will be conducted on September 26, 2023 at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida.

**SECTION 3. SEVERABILITY.** If any section subsection or portion of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption by the City Council.

PASSED upon first and final reading at a regular meeting of the City Council held in the City of South Daytona, Florida, on the 11<sup>TH</sup> day of September, 2023.

Signed: The City Council of the  
City of South Daytona, Florida

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The Honorable William C. Hall, Mayor

Attest:

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James L. Gillis, Jr., City Manager

Approved as to form and legality:

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Wade C. Vose, City Attorney