

City of South Daytona

Office of the City Manager / Department of Finance

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MEMORANDUM

AGENDA ITEM

Item # E18

Date: September 13, 2021

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

From: Jason E. Oliva, Deputy 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 2021-2022

Date: September 3, 2021

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, 2021-2022. 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. 2021-20, attached, adopts the tentative millage rate at 7.75 and sets the final public hearing for September 28, 2021, at 6:00 pm. The proposed budget for fiscal year 2021-2022 is based on this millage rate which is 5.13% higher than the rolled-back rate. The wording of the attached resolution is consistent with the 2021 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 28, 2021 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.

RESOLUTION NO. 2021-20

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, 2021 AND ENDING SEPTEMBER 30, 2022; 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 27, 2021, 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 2021-2022; 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 13, 2021, 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 28, 2021 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 \$698,953,702.

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

SECTION 1. The FY 2021-22 operating millage rate is 7.75 mills, which is greater than the rolled-back rate of 7.3719 mills by 5.13%.

SECTION 2. A second and final public hearing to adopt a final millage rate will be conducted on September 28, 2021 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 13TH day of September, 2021.

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

The Honorable William C. Hall, Mayor

Attest:

James L. Gillis, Jr., City Manager

Approved as to form and legality:

Wade C. Vose, City Attorney