

SARASOTA COUNTY GOVERNMENT

Office of Financial Management

TO: Sarasota County Commission
THROUGH: Jonathan R. Lewis, County Administrator
FROM: Kim Radtke, Director, Office of Financial Management
DATE: July 13, 2022
SUBJECT: **Proposed Ad Valorem Millages and Non-Ad Valorem Assessments for the FY23 Budget**

RECOMMENDED MOTION(S) OR ACTION(S):

- A. To adopt a resolution certifying the proposed ad valorem tax millage rates for the Fiscal Year 2023 budget;
- B. To authorize mailing and publishing a notice of a public hearing to consider the proposed Fiscal Year 2023 non-ad valorem assessments.

BACKGROUND/ANALYSIS:

The Fiscal Year (FY) 2023 tentative budget is \$1,452,597,133. At the June budget workshops, the Board was provided an Executive Summary of the budget, information related to the General Fund projections, departmental budgets, and detailed operating and capital information within the FY 2023 preliminary budget. The changes in fire assessments and stormwater assessments that were discussed during the June workshops are included along with a change to the preliminary budget to include ad valorem budget adjustments (the final taxable value was 0.9% higher than the preliminary value).

This packet contains information for the Board's review and approval as part of the FY 2023 budget approval process.

- Certify the proposed ad valorem tax millage rates for the FY 2023 budget.
- Authorize mailing and publishing a notice of a public hearing to consider the proposed FY 2023 non-ad valorem assessments.

Ad Valorem Tax Millage Rates (Resolution and Attachments A and B)

A resolution certifying the proposed not-to-exceed ad valorem tax millage rates for the FY 2023 budget is attached. This resolution certifies millage rates for Sarasota County General Operating, Debt Service, Mosquito Control District, and other various districts.

The Property Appraiser certified the final taxable value for Sarasota County, representing a change from \$70.2 billion in FY 2022 to \$82.5 billion in FY 2023 (a 17.6% increase). The total countywide proposed millage rate for Sarasota County General Operating, Debt Service and the Mosquito Control District is 3.4463 mills for FY 2023. The FY 2022 total countywide proposed millage was 3.4561 mills, the slight decrease of 0.0098 mills is due to a decrease in the voter-approved debt service millage to support the

Legacy Trail Extension. Detailed lists of all proposed millage rates are on Attachments A and B of the resolution.

A comparison of countywide millage rates is below:

	Adopted FY 2022	Proposed FY 2023	Difference
General Fund	2.9241	2.9251	0.0010
Health & Human Services	0.1661	0.1661	0.0000
ESLPP Operating	0.1330	0.1585	0.0255
General Operating*	3.2232	3.2497	0.0265
Debt Service (ESLPP)	0.1170	0.0915	(0.0255)
Debt Service (Legacy Trail)	0.0649	0.0551	(0.0098)
Mosquito Control	0.0510	0.0500	(0.0010)
Total Countywide Millage Rate	3.4561	3.4463	(0.0098)

** Note: only the General Operating millage will be shown on the TRIM notices, not each dedicated millage within it. The other three districts will each be shown on the TRIM notices (Mosquito Control, and debt service for ESLPP & Legacy Trail).*

The total FY 2023 countywide millage rates above will be reflected on the August proposed tax notices. Once the proposed millage is certified, the Board can lower the proposed millage rate at the September budget public hearings, but cannot increase the millage rate above the certified rate unless each taxpayer is sent notice by first-class mail.

Non-Ad Valorem Assessments (Attachment C)

In accordance with Florida Statutes Section 197.3632 (4) (b), at least 20 days prior to the public hearing, the local government shall notice the hearing by first class United States mail and by publication in a newspaper generally circulated within the county. In accordance with past Board policy, all non-ad valorem assessments will be included in the notice and advertisement. An outline of the proposed non-ad valorem assessment rates for the FY 2023 budget is included as Attachment C.

RELEVANT PRIOR BOARD ACTION:

N/A

OUTREACH:

N/A

PROCUREMENT ACTION:

N/A

FUNDING:

N/A

STRATEGIC PLAN ALIGNMENT:

Goal: Exceptional County Services Aligned with Resources

Objective: Deliver County services in the most cost-effective manner

NEXT STEPS:

Advertisement for the non-ad valorem assessments will occur in mid-August, which is around the same time TRIM notices are mailed out by the Property Appraiser. The final rates and assessments will be brought to the Board for certification and adoption during the September public hearings.

STAFF RECOMMENDATION(S):

Staff recommends approval of proposed ad valorem tax millage rates as required by state statutes.

ATTACHMENTS:

1. Resolution – Certification of Proposed Ad Valorem Tax Millage
2. Attachment A – Proposed Countywide Ad Valorem Millages
3. Attachment B – Proposed District Ad Valorem Millages
4. Attachment C – Non-Ad Valorem Assessments