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**SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM**

**SUBJECT:** Approval of Millage Rates for TRIM Notification and Set the date, time and place for the First Public Hearing to Adopt the FY 2009/10 Budget

**DEPARTMENT:** Fiscal Services

**DIVISION:** Budget

**AUTHORIZED BY:** Lisa Spriggs

**CONTACT:** Cecilia Monti

**EXT:** 7175

**MOTION/RECOMMENDATION:**

Set the tentative millage rates to be included on Truth In Millage (TRIM) notifications and authorize staff to schedule public hearings for the adoption of the tentative and final millage levy and budget for Fiscal Year 2009/10.

County-wide

Lisa Spriggs

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**BACKGROUND:**

**Truth in Millage (TRIM) Process:** Section 200.065, Florida Statutes requires within 35 days of certification of taxable values (by August 4th), that each taxing authority advise the Property Appraiser of their proposed millage rates, the rolled-back rates, and the date, time and place of the first public hearing to consider the proposed millage rates and tentative budget. This information is mailed by the Property Appraiser's Office no later than August 24th to each property owner via the "Notice of Proposed Property Taxes" (TRIM Notice) and serves as the notification for the First Public Hearing to adopt the budget. The second public hearing date is set at the Tentative Budget Hearing and is advertised pursuant to Florida Statutes in a newspaper of general circulation.

Millage rates approved by the Board of County Commissioners for TRIM can be lowered at the public hearings to adopt the budget but cannot be increased.

Public Hearings are proposed as follows:

1st Public Hearing - September 09, 2009 at 7:00PM

2nd Public Hearing - September 22, 2009 at 7:00PM

**Proposed Budget:** The FY 2009/10 Proposed Budget as distributed to the Board of County Commissioners prior to July 15th is balanced as required by State law. The FY 2009/10 budget has been formulated based on the recommended statutory roll-back property tax rates. The roll-back property tax rate will maintain the same amount of property tax revenue as received last year and in aggregate, represents a .92% decrease in property taxes levied.

Millage RatesThe proposed budget has been prepared based on the recommended rolled-back rate for all jurisdictions; the chart reflects the millage rates by type for each jurisdiction:

Millage Rates For BCC Dependent Districts	Current Rate	Rolled-back Rate	HB1B Rate
Countywide	4.5153	5.1181	5.2461
Fire/Rescue	2.3299	2.6629	2.7985
Roads	0.1107	0.1256	0.1287
Voted Debt	0.1451	0.1451	0.1451

**Current Rate** – The millage rate levied on the 2008 tax role to support the fiscal year 2008/09 budget.

**Rolled-back Rate** – The 1980 “Truth in Millage” (TRIM) act was designed to ensure taxpayer awareness of proposed millage increases. The rolled-back rate is the rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction). Any rate over the rolled-back rate is considered a tax increase and must be noticed and announced as such.

**HB1B Rate** – In accordance with HB1B the rate is the maximum millage rate that may be levied by majority vote of the governing body. The rate is determined by adjusting the rolled-back rate for the percentage change in per capita Florida personal income.

Staff will provide a presentation of millage rates for Board action.

**STAFF RECOMMENDATION:**

Approval of tentative millage rates to be included on Truth In Millage (TRIM) notifications based on millage presentation and authorize staff to schedule the first public hearing for the adoption of the tentative budget on September 9, 2009 at 7:00PM in the BCC Chambers; and the second public hearing to adopt the final millage levy and budget for Fiscal Year 2009/10 on September 22, 2009.

<p><b>Additionally Reviewed By:</b></p> <p><input checked="" type="checkbox"/> Budget Review ( Lisa Spriggs )</p> <p><input checked="" type="checkbox"/> Revenue Review ( Lisa Spriggs )</p>
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