

# CITY COUNCIL RESEARCH DIVISION LEGISLATIVE SUMMARY

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**Bill Type and Number:** Resolution 2023-500

**Introducer/Sponsor(s):** Council President at the request of the Mayor

**Date of Introduction:** July 25, 2023

**Committee(s) of Reference:** F

**Date of Analysis:** July 27, 2023

**Type of Action:** Adoption of proposed ad valorem millage rate; advising Property Appraiser of “rolled back” millage rate; setting public hearing dates for millage levy and City budget; requesting emergency passage

**Bill Summary:** The bill publishes the “rolled back millage rates” for tax year 2023, based on certified taxable values provided by the Property Appraiser, as follows:

General Services District (GSD - countywide), excluding Urban Services Districts 2 – 5: 10.3467 mills  
GSD within USD 2 (Jax Beach), USD 3 (Atlantic Beach), and USD 4 (Neptune Beach): 7.3341 mills  
GSD within USD 5 (Baldwin): 8.3882 mills

The bill proposes the following millage rates to fund the Mayor’s proposed FY 23-24 budget:

General Services District (GSD), excluding Urban Services Districts 2 – 5: 11.3169 mills  
GSD within USD 2 (Jax Beach), USD 3 (Atlantic Beach), and USD 4 (Neptune Beach): 8.0262 mills  
GSD within USD 5 (Baldwin): 9.526 mills

Finally, the bill sets the required public hearing on the proposed millage rate and tentative budget for the Council meeting of September 12th and requests emergency adoption of the resolution. The bill is requested for emergency passage on first reading in order to meet the state mandated deadline of August 4th to report a proposed millage rate to the Property Appraiser for mailed notification to all property owners.

**Background Information:** Florida law requires that the City annually publish the “rolled back” millage rate, which is the millage rate that would be required to be levied on this year’s (higher) property valuations to produce the same amount of ad valorem tax revenue produced by last year’s millage rate. The county millage rates for the current year are as follows: GSD (outside USDs 2-5) – 11.4419; GSD in USDs 2-4 – 8.1512; GSD in USD 5 – 9.6312. The Property Appraiser’s preliminary (end of June) gross taxable value roll for 2023 is \$92,206,587,460 up 2.6% from the preliminary value of \$89,888,203,776 in June of 2022.

**Policy Impact Area:** Property tax millage levy

**Fiscal Impact:** Provides for the levy of ad valorem property taxes calculated to produce \$1,030,383,976 in revenue to the City General Fund and \$37,132,941 to the tax increment districts for the FY23-24 budget.

**Analyst:** Clements