

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Ordinance 2021-500

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

Date of Introduction: July 27, 2021

Committee(s) of Reference: F, R

Date of Analysis: July 29, 2021

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 2021, based on certified taxable values provided by the Property Appraiser, as follows:

General Services District (GSD - countywide), excluding Urban Services Districts 2 – 5: 10.9462 mills
GSD within USD 2 (Jax Beach), USD 3 (Atlantic Beach), and USD 4 (Neptune Beach): 7.7765 mills
GSD within USD 5 (Baldwin): 8.9832 mills

The bill proposes the following millage rates to fund the Mayor’s proposed FY 21-22 budget:

General Services District (GSD), excluding Urban Services Districts 2 – 5: 11.4419 mills
GSD within USD 2 (Jax Beach), USD 3 (Atlantic Beach), and USD 4 (Neptune Beach): 8.1512 mills
GSD within USD 5 (Baldwin): 9.6312 mills

Finally, the bill sets the required public hearing on the proposed millage rate and tentative budget for the Council meeting of September 14th 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 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 2021 is \$78,922,631,956 up 7.3% from the preliminary value of \$73,556,895,416 in June of 2020.

Policy Impact Area: Property tax millage levy

Fiscal Impact: Provides for the levy of ad valorem property taxes calculated to produce \$795,998,267 in revenue to the City General Fund and \$42,980,044 to the tax increment districts for the FY21-22 budget.

Analyst: Clements