




Memorandum

Memorandum No: 24-016

Date: January 29, 2024
To: Honorable Mayor, Vice Mayor, and Commissioners
From: Greg Chavarria, City Manager 
Greg Chavarria (Feb 1, 2024 13:24 EST)
Subject: Public Budget Hearing Dates for FY 2025 Budget

State law requires that two public hearings be held to discuss and approve the millage rate and budget. These hearings occur every September.

Florida Statute 200.065(2)(e)2 requires "hearing dates scheduled by the County Commission and School Board shall not be utilized by any other Taxing Authority within the County for its public hearings." As such, the School Board and County Commission Public Hearing dates have been confirmed and attached as Exhibit 1.

Additionally, the City intends to continue to utilize the TRIM (Truth In Millage) Notice as the first class notice for our Non-Ad Valorem assessments. As shown on Exhibit 2, the Broward County Property Appraiser's Office stipulates that we cannot schedule our public hearing for the Non-Ad Valorem assessments before September 12th. The Revenue Collector's Office will accept our final adopted resolutions for our Non-Ad Valorem tax rolls via email prior to midnight on September 15th.

Based on these requirements, staff recommends that the City hold its First Public Hearing for the Budget on Tuesday, September 3, 2024 at 5:01 pm and its second (final) Public Hearing for the Budget on Thursday, September 12, 2024 at 5:01 pm.

Please mark these dates and times on your calendar and reach out if you have questions or concerns.

Attachments:

Exhibit 1 – School Board and County Commission Public Hearing Dates
Exhibit 2 – 2024 Tax Roll Calendar

c: Anthony G. Fajardo, Assistant City Manager
Susan Grant Assistant City Manager
Thomas J. Ansbro, City Attorney
David R. Soloman, City Clerk
Patrick Reilly, City Auditor
Department Directors
CMO Managers

Non- Ad Valorem Hearing Information:

If your city/district intends to utilize the Trim Notice as the first-class notice for a non-ad valorem assessment, please **do not** schedule your public hearing for the non-ad valorem assessment **before September 12, 2024**. The Broward County Property Appraiser's office will not guarantee the twenty-day notice requirement if the hearing is scheduled prior to September 12, 2024. The Revenue Collector's Office will accept your final adopted resolution via email if you send it prior to midnight on September 15th.

School Board and County Commission Public Hearing Dates:

Florida Statute 200.065(2)(e)2 requires "hearing dates scheduled by the County Commission and School Board shall not be utilized by any other Taxing Authority within the County for its public hearings." The following dates have been confirmed for the School Board and County Commission:

	<u>First Public Hearing</u>	<u>Second Public Hearing</u>
School Board	July 30, 2024	September 10, 2024
Broward County Commission	September 5, 2024	September 17, 2024

2024 TAX ROLL CALENDAR

- May 31 (Fri) Property Appraiser notifies taxing authorities of estimate of taxable value.
- Jul 1 (Mon) Property Appraiser submits Certification of Values to ad valorem taxing authorities, special assessment districts, and Department of Revenue.
- Aug 2 (Fri) Ad valorem taxing authorities to certify their roll-back rate, proposed millage rate, and time, date, and place of the first required public hearing via DOR's etrim application. Taxing authorities to certify proposed non-ad valorem rates to the Property Appraiser.
- Aug 12 (Mon) Property Appraiser begins to mail Proposed Property Tax Notices (Trim Notices).
- Aug 24 (Sat) Last day for Property Appraiser to mail TRIM Notices.
August 24 to September 18: Review and filing period to Value Adjustment Board.
- Sept 3 - 18 Ad valorem taxing authorities hold public hearings on tentative budget per Tax Notice.

Within 15 days after adopting tentative budget, ad valorem taxing authorities advertise intent to adopt final millage rate and budget. Public hearing to be held 2 to 5 days after published advertisement, **after 5 PM** if not on Saturday, **no Sunday hearings**.

3 days after adoption of final millage rate, ad valorem taxing authorities deliver the Resolution or Ordinance adopting the final millage rate to Property Appraiser and Revenue Collector.
- (TBA) Majority vote of County Commission to extend Tax Roll and prepare tax bills prior to the completion of the 2024 Value Adjustment Board hearings.
- Oct 21 (Mon) Tax Roll certified to Revenue Collector except for Value Adjustment Board cases.

NOTE For deadlines regarding notification and public hearing on adoption of a new or amended non-ad valorem assessment roll, refer to F.S. 197.3632 (4)(a) and (b). If the TRIM Notice is utilized for the first-class notice, the non-ad valorem hearing **cannot be held prior to September 12th** in order for Property Appraiser to guarantee the 20-day notice requirement. Final adopted non-ad valorem rates are to be certified to the Revenue Collector no later than September 15th.

Commission Memo 24-016 Public Budget Hearing Dates for FY 2025 Budget

Final Audit Report

2024-02-01

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