Legislation Details (With Text)

File #:	17-490	**Version:** 1	**Name:**		
Type:	Agenda		**Status:**	Agenda Ready	
File created:	11/3/2017		**In control:**	City Council	
On agenda:	11/14/2017		**Final action:**		
Title:	Approve the Agenda for the Special Meeting of November 14, 2017, as presented or with amendments.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	11-14-17S.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 3, 2017
Agenda Date: November 14, 2017
Prepared By: Carie Shealy, City Clerk
Through:
Requested Action:
Approve the Agenda for the Special Meeting of November 14, 2017, as presented or with amendments.

BACKGROUND:

The City Council approves the agenda for all of its meetings at the beginning of such meetings.

STRATEGIC PLAN CONNECTION:

NA

BUDGETARY IMPACT:

NA

PREVIOUS ACTION:

The City Council has approved its agenda for all regular meetings at the beginning of such meetings.

RECOMMENDED MOTION:

Approve the Agenda for the Special Meeting of November 14, 2017, as presented or with amendments.

AGENDA
CITY OF COCOA
SPECIAL MEETING OF THE CITY COUNCIL

DATE: November 14, 2017	**LOCATION:** City Council Chambers
TIME: 6:00 p.m.	65 Stone Street, Cocoa

I. CALL TO ORDER

Invocation
Pledge
Roll Call

II. APPROVAL OF AGENDA

1. Approve the Agenda for the Special meeting of November 14, 2017. (17-490)

III. PUBLIC HEARINGS:

1. a) Approve Resolution No. 2017-116 readopting and ratifying the Final Millage Rate of 5.9790 mills for the City of Cocoa Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018, which represents an increase of 0.96% over the rolled-back rate of 5.9219. (17-484). (Finance Director)

   b) Approve Resolution No. 2017-117 readopting and ratifying the Final Budget and CIP for the City of Cocoa for the Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018. (17-484). (Finance Director)

IV. ADJOURNMENT.

NOTICE TO THE PUBLIC:

This is a public meeting. All interested parties may attend. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk of the City of Cocoa, listed below, at least 48 hours prior to the meeting; Carie Shealy, City Clerk, 65 Stone Street, Cocoa, by telephone at (321) 433-8484 or via email at cshealy@cocoafl.org

Legislation Details (With Text)

File #:	17-484	**Version:** 1	**Name:**		
Type:	Resolution		**Status:**	Public Hearing	
File created:	11/1/2017		**In control:**	City Council	
On agenda:	11/14/2017		**Final action:**		
Title:	a) Approve Resolution 2017-116 readopting and ratifying the Final Millage Rate of 5.9790 mills for the City of Cocoa Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018, which represents an increase of 0.96% over the rolled-back rate of 5.9219. b) Approve Resolution 2017-117 readopting and ratifying the Final Budget and CIP for the City of Cocoa for the Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Final Resolution Millage 2017-116 NOVEMBER 14th Public Hearing.doc Final Budget Resolution 2017-117 NOVEMBER 14, 2017.doc Letter of non compliance from DOR.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 1, 2017
Agenda Date: November 14, 2017
Prepared By: Lora Howell, Deputy Finance Director
Through: Teri Butler, CGFO, Finance Director
Requested Action:
Approve Resolution 2017-116 readopting and ratifying the Final Millage Rate of 5.9790 mills for the City of Cocoa Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018, which represents an increase of 0.96% over the rolled-back rate of 5.9219.

Approve Resolution 2017-117 readopting and ratifying the Final Budget and CIP for the City of Cocoa for the Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018.

BACKGROUND:

Resolution Adopting the Final Millage Rate

In accordance with Florida Statute 200.065, the City of Cocoa held a public hearing on September 5, 2017, at which time a tentative millage rate was set. Pursuant to this state statue, a public hearing must be held to adopt a final millage rate to fund the final budget for Fiscal Year 2018. On September 25th, 2017 the City of Cocoa held a final public hearing. At this hearing, the City Cocoa City Council publically announced the percent of change by which the recomputed final millage rate exceeds the rolled-back rate computed pursuant to Florida Statutes 200.065(1). The millage rate of 5.9790 represents an increase of 0.96% over the the rolled-back rate of 5.9219.

On September 21, 2017, the City placed an advertisement in the newspaper of the proposed tax increase and inadvertently transposed the fiscal years proposed tax levy. To come into compliance with Florida Statues 200.065(13), we re-advertised the Final Budget Hearing on November 12, 2017 with the correct tax levy, for the public hearing taking place tonight.

Resolution Adopting the Final Budget
In accordance with Florida Statue 200.065, upon holding a public hearing tentatively adopting a proposed millage rate, the City Council must adopt a tentative budget for Fiscal Year 2018 which commences on October 1, 2017 and end September 30, 2018.

Proposed expenditures in the final budget including all funds, total $151,741,915. The budgeted amounts for the three major funds are as follows: the General Fund budget is $37,054,118: the Water/Sewer budget is $86,423,186: and the Stormwater budget is $1,996,277. Ad Valorem proceeds included in the tentative budget are budgeted at 95% of the current year gross taxable value for operating purposes of $888,479,522.

The Resolutions being presented under this Agenda Item Readopt and Ratify the final millage rate and final budget previously approved by the City Council on September 25, 2017. No changes to the millage rate and budget were made. The intent and purpose of this Agenda Item is to simple comply with the public notice requirements for the final adoption of the millage rate and budget so the Florida Department of Revenue will deem the City in compliance with the public notice requirements.

STRATEGIC PLAN CONNECTION:

To provide transparency during the Truth in Millage (TRIM) and Budget process for accountability to the tax payers of the City of Cocoa. Through the strategic planning process, the City committed to developing a financially sustainable revenue base to support and deliver high quality municipal services.

BUDGETARY IMPACT:

The proposed final millage rate of 5.9790 is protected to generate proceeds of $5,046,608. This projection is an increase of $176,886 over the prior year budget ad valorem proceeds.

PREVIOUS ACTION:

At a Public hearing on September 5, 2017 the City Council adopted a tentative millage rate with Resolution 2017-79 and a tentative budget with Resolution 2017-80.

On September 25, 2017 the City Council approved the final Resolution 2017-86 establishing the Final Millage Rate of 5.9790 mills for the City of Cocoa Fiscal Year 2018 commencing on October 1, 2017 and ending September 30, 2018 and approved Resolution 2017-87 adopting the Final Budget Resolution and CIP for the City of Cocoa for Fiscal Year 2018 commencing on October 1, 2017 and ending September 30, 2018.

RECOMMENDED MOTION:

Approve Resolution 2017- 116 readopting and ratifying the Final Millage Rate of 5.9790 mills for the City of Cocoa Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018, which represents an increase of 0.96% over the rolled-back rate of 5.9219.

Approve Resolution 2017-117 readopting and ratifying the Final Budget and CIP for the City of Cocoa for the Fiscal Year 2018 commencing on October 1, 2017 and ending on September 30, 2018.

FLORIDA
Executive
Director
Leon M. Biegalski

October 24, 2017

John A. Titkanich, Jr., City Manager
City of Cocoa
65 Stone Street
Cocoa, Florida 32922

Dear Mr. Titkanich:

Re: Truth in Millage (TRIM) Certification

The Department of Revenue has reviewed the millage certification documents that your taxing authority submitted under sections 200.065 and 200.068, Florida Statutes. The following errors are violations of the TRIM law. Your taxing authority must correct these errors immediately, or you will be subject to the loss of revenue sharing and the loss of ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement s. 200.065 (3)(a), F.S., requires were incorrect (see attached copy for correct amount to advertise). The notice overstated last year's initially proposed tax levy and incorrectly stated the tax reductions because of value adjustment board and other assessment changes.

CONCLUSIONS OF LAW

The Notice of Proposed Tax Increase advertisement misstated last year's initially proposed tax levy and the reductions resulting from value adjustment board and other assessment changes. This violates s. 200.065(3)(a), F.S., and Rule 12D-17.005(2)(a), (2)(c)6., F.A.C.

OPPORTUNITY TO REMEDY

The law gives you the opportunity to correct these violations by re-advertising and re-holding your hearing and re-certifying compliance under section 200.065(13), Florida Statutes.

Within 15 days of receipt of this notice, you will need to advertise your:

Notice of Proposed Tax Increase with applicable violation clause and Budget Summary advertisements.

Sections 200.065(13)(b) and (c), Florida Statutes, establish the requirements of this letter. Section 200.065(12), Florida Statutes, requires you to hold a new millage and budget hearing two to five days following publication of the advertisement.

After you have advertised the notices again and held the new final hearing, please forward to the Property Tax Oversight program copies of the advertisements (full page from newspaper) with proofs of publication; a copy of the resolution/ordinance adopting the millage; a copy of the resolution/ordinance adopting the budget; and your Form DR-487, Certification of Compliance.

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority has met the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under sections 200.065(13)(a), 218.23(1), and 218.63(2), Florida Statutes, and Chapter 12-10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for the 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit these withheld funds into the General Revenue Fund.

If you fail to correct these violations in the manner section 200.065(13), Florida Statutes, describes and re-certify compliance to the Department after re-advertising and re-holding the hearings, you will forfeit your state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If you re-certify compliance and the Department determines your re-certification is not in compliance with section 200.065, Florida Statutes, the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of section 200.065(5), Florida Statutes, in a separate notice.

If you believe the certification you submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

The determination in this matter is not subject to review under chapter 120, Florida Statutes. Under section 200.065, Florida Statutes, mediation is not available in any administrative dispute of the type of agency action this notice announces.

You may also have the right to adjudicate this matter before a circuit court under chapter 86, Florida Statutes, and applicable Florida law.

You have the right to seek judicial review of this order under section 120.68, Florida Statutes. As Rule 9.110, Florida Rules of Appellate Procedure, prescribes, to seek a judicial review you must file a Notice of Appeal with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. You must also file a copy of the Notice of Appeal and the applicable filing fees with the appropriate District Court of Appeal. You must file this Notice of Appeal within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at 850-617-8921.

Sincerely,

Dr. Maurice M. Gogarty, Director
Property Tax Oversight Program

ark #15.05

Enclosures

cc: Honorable Lisa Cullen
Brevard County Tax Collector

Roger Hinson, Program Administrator
Refunds and Revenue Distribution

NOTICE OF PROPOSED TAX INCREASE

15.05

The City of Cocoa, FL has tentatively adopted a measure to increase its property tax levy.

Last Year's Property Tax Levy:

A. Initially Proposed Tax Levy..... $5,312,219 9/6 $5,126,023

B. Less tax reductions due to Value Adjustment Board and other assessment changes..... $178,898 c/c ($7,298)

C. Actual Property Tax Levy $5,133,321

This Year's Proposed Tax Levy:... $5,312,219 ✓

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

September 25, 2017
5:30 p.m.
65 Stone Street, Cocoa, FL 32922

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

FT-0000284276

Example: Non-Compliance with Violation Clause

Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE CITY OF COCOA HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The *City of Cocoa* has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	$	5,126,023
B. Less tax reductions due to Value Adjustment Board and other assessment changes		($7,298)
C. Actual property tax levy	$	5,133,321
This year's proposed tax levy	**$**	5,312,219

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The notice of proposed tax increase ad will:

- Be advertised WITHIN 15 DAYS OF NOTIFICATION of Non-Compliance from the Department of Revenue.
- Have the violation clause in boldfaced type.
- Be a **full 1/4 page** ad.
- Have an adjacent Budget Summary advertisement.
- Have a millage rate above the rolled-back rate.
- Hold Final Hearing within 2 to 5 days after advertised.

2016

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☑ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☑ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 4,202,953		(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	5.8782	per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 5,039,603		(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 5,126,023		(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	5.9790	per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	1.71 %		(27)

First public budget hearing	Date:	Time:	Place:
	9/6/2016	6:00 PM EST	Cocoa City Hall, 65 Stone Street, Cocoa, FL 32922

SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
Signature of Chief Administrative Officer: Electronically Certified by Taxing Authority		Date: 7/15/2016 4:18 PM
Title: John A. Titkanich, Jr., City Manager	Contact Name and Contact Title: Teri Butler, Finance Director	
Mailing Address: 65 STONE STREET	Physical Address: 65 STONE STREET	
City, State, Zip: COCOA, FLORIDA 32922	Phone Number: 3214338626	Fax Number: 3214338608

Instructions on page 3

FLORIDA

Reset Form | Print Form

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2016	County: BREVARD
Principal Authority: CITY OF COCOA	Taxing Authority: CITY OF COCOA

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 642,067,134			(1)
2.	Current year taxable value of personal property for operating purposes	$ 211,455,728			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 3,815,001			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 857,337,863			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 15,059,110			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 842,278,753			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 812,882,670			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES	☐ NO	Number 3	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date: 6/29/2016 12:18 PM

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	5.9790	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 4,860,225		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 657,272		(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 4,202,953		(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 127,268,065		(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 715,010,688		(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	5.8782	per $1000	(16)
17.	Current year proposed operating millage rate	5.9790	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 5,126,023		(18)

Continued on page 2

Example: Completed Last Year's Actual Levy Greater Than Initially Proposed Levy

Use 100% of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The *(name of taxing authority)* has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	$	3,684,715
B. Less tax reductions due to Value Adjustment Board and other assessment changes	$	(137,468)
C. Actual property tax levy	$	3,822,183
This year's proposed tax levy	**$**	**3,685,183**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Show 100% of tax levies in the Notice of Proposed Tax Increase advertisement.
To complete the above Notice of Proposed Tax Increase advertisement, use information from the following forms:

Last year's proposed tax levy:

A. $3,684,715 Prior year Form DR-420, line 25
B. $(137,468) Subtract line C from line A to calculate line B
C. $3,822,183 Current year Form DR-420, line 11 (sum of all Form DR-420 line 11s if you have MSTUs or dependent special districts)

This year's proposed tax levy:

$3,685,183 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is the **same as** the proposed millage rate, use current year Form DR-420, line 25.