

RESOLUTION NO. 27-2023

A RESOLUTION OF THE CITY OF GULF BREEZE OF SANTA ROSA COUNTY, FLORIDA, LEVYING OF AD VALOREM PROPERTY TAXES FOR THE CITY OF GULF BREEZE FOR FISCAL YEAR 2024 BEGINNING OCTOBER 1, 2023; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GULF BREEZE, FLORIDA:

SECTION 1: WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Gulf Breeze has been certified by the Santa Rosa County Property Appraiser to the City of Gulf Breeze as \$1,180,617,541.

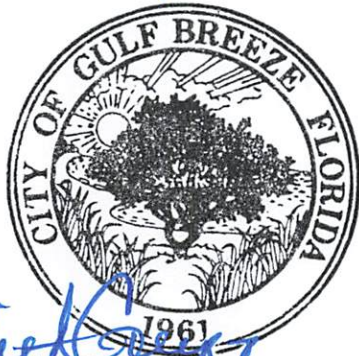
SECTION 2: An ad valorem tax of 1.9723 mills is levied for the tax year 2023 against all property, both real and personal, not exempt from taxation within the corporate limits of the City of Gulf Breeze.

SECTION 3: The fiscal year 2024 budget ad valorem tax rate of 1.9723 mills constitutes a 7.72% increase from the Rolled-Back Rate of 1.8309 as calculated according to Chapter 200, Florida Statutes.

SECTION 4: This resolution shall take effect immediately upon its adoption by the City Council and shall be published as required.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF GULF BREEZE, SANTA ROSA COUNTY, FLORIDA, ON THE 18TH DAY OF SEPTEMBER 2023.

Time Adopted: 5:33pm



ATTEST:

Leslie A. Guyer
Leslie A. Guyer, CMC, City Clerk

APPROVED:
CITY OF GULF BREEZE FLORIDA

Cherry Fitch
Cherry Fitch, Mayor

First Reading: September 06, 2023
Second Reading: September 18, 2023

NOTICE OF PROPOSED TAX INCREASE

The **CITY OF GULF BREEZE** has tentatively adopted a measure to increase its property tax levy.

Last Year's Property Tax Levy:

A. Initially proposed tax levy.....	\$ <u>2,128,944</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ <u>2,285</u>
C. Actual property tax levy.....	\$ <u>2,126,659</u>
This year's proposed tax levy.....	\$<u>2,328,532</u>

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

MONDAY, SEPTEMBER 18, 2023
5:30 P.M.
Gulf Breeze City Hall
Council Chambers

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



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year: 2023	County: SANTA ROSA
Principal Authority: CITY OF GULF BREEZE	Taxing Authority: CITY OF GULF BREEZE

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	1,135,796,383	(1)
2.	Current year taxable value of personal property for operating purposes	\$	44,821,158	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	1,180,617,541	(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.)	\$	12,102,629	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,168,514,912	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,078,263,599	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (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, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)

	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
SIGN HERE	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date:	6/29/2023 2:33 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 <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		1.9723	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	2,126,659	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	381,547	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	1,745,112	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	215,357,983	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	953,156,929	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		1.8309	per \$1000 (16)
17.	Current year proposed operating millage rate		1.9723	per \$1000 (17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	2,328,532	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs  **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. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	1,745,112	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		1.8309	per \$1,000 (23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	2,161,593	(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. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	2,328,532	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		1.9723	per \$1,000 (26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		7.72 %	(27)

First public budget hearing	Date :	Time :	Place :
------------------------------------	--------	--------	---------

S I G N H E R E	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 :			Date :	
	Title :		Contact Name and Contact Title :		
	Samantha Abell, City Mgr.		Bragg Farmer, Finance Director		
	Mailing Address :		Physical Address :		
P.O. Box 640		1070 Shoreline Drive			
City, State, Zip :		Phone Number :		Fax Number :	
Gulf Breeze, FL 32561		850.934.5113		850.934.5126	



Reset Form

Print Form

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2023	County : SANTA ROSA
Principal Authority : CITY OF GULF BREEZE	Taxing Authority : CITY OF GULF BREEZE
Community Redevelopment Area : Gulf Breeze Redevelopment	Base Year : 2009

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	272,544,299	(1)
2.	Base year taxable value in the tax increment area	\$	49,375,405	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	223,168,894	(3)
4.	Prior year Final taxable value in the tax increment area	\$	249,844,488	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	200,469,083	(5)

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 :	6/29/2023 2:33 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		0.00 %	(6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	0	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	0	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	381,547	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		1.9723 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1,000)	\$	395,385	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c, multiplied by 100)		96.50 %	(7d)
7e.	Dedicated increment value (Line 3 multiplied by the percentage on Line 7d) <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	215,357,983	(7e)

S I G N H E R E	Taxing Authority Certification	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :	Date :		
	Title : Samantha Abell, City Mgr.	Contact Name and Contact Title : Bragg Farmer, Finance Director		
	Mailing Address : P.O. Box 640	Physical Address : 1070 Shoreline Drive		
	City, State, Zip : Gulf Breeze, FL 32561	Phone Number : 850.934.5113	Fax Number : 850.934.5126	



Reset Form

Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

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

For municipal governments, counties, and special districts

Year: 2023	County: SANTA ROSA
Principal Authority : CITY OF GULF BREEZE	Taxing Authority: CITY OF GULF BREEZE
1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (1)	
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.	
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	1.8309 per \$1,000 (2)
3. Prior year maximum millage rate with a majority vote from 2022 Form DR-420MM, Line 13	2.4758 per \$1,000 (3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	1.9723 per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.	
Adjust rolled-back rate based on prior year majority-vote maximum millage rate	
5. Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 1,078,263,599 (5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ 2,669,565 (6)
7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 381,547 (7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$ 2,288,018 (8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 953,156,929 (9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	2.4005 per \$1,000 (10)
Calculate maximum millage levy	
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	2.4005 per \$1,000 (11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0284 (12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	2.4687 per \$1,000 (13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	2.7156 per \$1,000 (14)
15. Current year proposed millage rate	1.9723 per \$1,000 (15)
16. Minimum vote required to levy proposed millage: (Check one) (16)	
<input checked="" type="checkbox"/> a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.	
<input type="checkbox"/> b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.	
<input type="checkbox"/> c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.	
<input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.	
17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	2.4687 per \$1,000 (17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 1,180,617,541 (18)

Taxing Authority : CITY OF GULF BREEZE			
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 2,328,532	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 2,914,591	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE. SIGN AND SUBMIT.	
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 2,328,532	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 2,914,591	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	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 :	Date :	
	Title : Samantha Abell, City Mgr.	Contact Name and Contact Title : Bragg Farmer, Finance Director	
	Mailing Address : P.O. Box 640	Physical Address : 1070 Shoreline Drive	
	City, State, Zip : Gulf Breeze, FL 32561	Phone Number : 850.934.5113	Fax Number : 850.934.5126

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.