

NOTE: Please complete the request form and return it prior to the start of the meeting if you would like to speak during the meeting. When you speak, you must come to the podium in the front and clearly state your name and address for the record. Please turn off or mute your cell phone or pager at the start of the meeting. Thank you.

TOWN OF BAY HARBOR ISLANDS

SPECIAL COUNCIL MEETING AGENDA

STATEMENT OF DECORUM

All comments must be addressed to the Council as a body and not to individuals. Any person making a racial or slanderous remark or who becomes boisterous while addressing the Town Council, staff, etc. shall be barred from the audience by the presiding officer. No profanity, shouting, heckling, verbal outbursts or disruptive behavior in support of or opposition to a speaker or his/her remarks is permitted. Please mute or turn off your cell phone or other electronic devices at the start of the meeting. Failure to do so may result on being barred from the meeting. Persons exiting the Chambers shall do so quietly.

7:00 P.M.

SPECIAL NOTICE – HYBRID MEETING

The Town of Bay Harbor Islands Special Council Meeting will take place in a Hybrid format, on Wednesday, July 27, 2022 at approximately 7:00 p.m., where a quorum of the Town Council will be physically present at the Town Hall Council Chambers. The public and other members of staff are welcome to participate in person or virtually via the Zoom video conferencing platform.

Zoom Meeting Link: <https://us06web.zoom.us/j/81005059099>

Meeting ID: 810 0505 9099

To request to speak during Public Comment, please utilize the “raise your hand” Zoom feature on your electronic device. You will be recognized at the direction of the Zoom Meeting Host.

The staff, members of the public and the applicants are strongly encouraged to attend virtually but will not be denied access to the physical meeting, consistent with public safety and health considerations.

In addition, any member of the public who does not wish, or is unable to participate through the Zoom video conferencing platform, but would still like to participate can do so by listening to the meeting as it happens by dialing the Toll-free numbers below:

US Toll Free Numbers: 877 853 5247 or 888 788 0099

For higher quality, dial a number based on your current location:

US: 1 312 626 6799 or 1 646 558 8656 or 1 301 715 8592

Meeting ID: 810 0505 9099

Participant ID: Press the # key.

To request to speak: Dial *9 on your telephone device to activate the “Raise your Hand” feature on the zoom platform.

Members of the Public can also submit their request to speak and/or comments via email to the Office of the Town Clerk at yhamilton@bayharborislands-fl.gov .

CALL TO ORDER: Set for 7:00 P.M.

PLEDGE OF ALLEGIANCE:

ROLL CALL:

1. Consideration and Approval of a Resolution approving the proposed millage rate as required by Section 200.065, Florida Statutes and setting the date, time and place of Public Hearings to adopt the tentative and final millage and budget for Fiscal Year 2022/2023. Enclosed is a copy of the proposed Resolution.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, DETERMINING THE TOWN’S PROPOSED MILLAGE RATES AS REQUIRED BY SECTION 200.065, FLORIDA STATUTES, AND SETTING THE DATE, TIME, AND PLACE OF PUBLIC HEARINGS TO ADOPT THE TENTATIVE AND FINAL MILLAGE AND BUDGET FOR FISCAL YEAR 2022-2023; DIRECTING THE TOWN CLERK AND THE TOWN MANAGER TO FILE THIS RESOLUTION WITH THE MIAMI-DADE COUNTY PROPERTY APPRAISER; AUTHORIZING THE TOWN MANAGER TO CHANGE THE BUDGET HEARING DATES IF NECESSARY; AND PROVIDING FOR AN EFFECTIVE DATE.

STAFF RECOMMENDATION: Approve.

POLL VOTE

ADJOURNMENT: Approximately 8:00 p.m.

Pursuant to Florida Statutes 286.0105, the Town hereby advises the public that should any person decide to appeal any decision of the Town Council with respect to any matter to be considered at this meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

AGENDA ITEM REPORT

July 27, 2022

ITEM NUMBER: 1.

ITEM: Consideration and Approval of a Resolution approving the proposed millage rate as required by Section 200.065, Florida Statutes and setting the date, time and place of Public Hearings to adopt the tentative and final millage and budget for Fiscal Year 2022/2023. Enclosed is a copy of the proposed Resolution.

DESCRIPTION:

The legislative Charter of the Town of Bay Harbor Islands, Florida, provides, among other things, that the Town Council shall determine the amount, fix the rate of taxation, and make the annual tax levy for every Fiscal Year.

On July 1, 2022, the Miami-Dade County Property Appraiser (the "Property Appraiser") served upon the Town a "Certification of Taxable Value" certifying to the Town its 2022 taxable value. The provisions of Section 200.065, Florida Statutes require the Town, within Thirty-Five (35) days of service of the Certification of Taxable Value, to advise the Property Appraiser of the Town's proposed millage rate, the Town's rolled-back rate, and the date, time and place at which Public Hearings will be held to adopt the tentative and final millages and budgets.

Proposed Millage Rate

The current budget draft assumes a millage rate of 3.1728 (last year's operating millage rate was 3.5900 mill per \$1,000 of property value). The resolution on the agenda for consideration declares a proposed millage rate for the Town of Bay Harbor Islands for Fiscal Year 2022-2023 to be x.xxxxxx mills, which is \$x.xxxx per \$1,000.00 of assessed property within the Town of Bay Harbor Islands.

Rolled-Back Rate

Said resolution further declares a proposed Rolled-Back Rate. The current year rolled-back rate, as computed pursuant to Section 200.065, Florida Statutes, is 3.1728 mills, which is \$3.1728 per \$1,000.00 of assessed property within the Town of Bay Harbor Islands.

Schedule of Budget Public Hearings.

DATE	TIME	PLACE
1st Budget Public Hearing September 14, 2022 <i>(Wednesday)</i> <i>(To consider the proposed millage rate and Tentative Budget)</i>	6:00 PM	Town Hall 9665 Bay Harbor Terrace Bay Harbor Islands, FL 33154
2nd Budget Public Hearing September 28, 2022 <i>(Wednesday)</i> <i>(To adopt a Millage Rate and Final Budget)</i>	6:00 PM	Town Hall 9665 Bay Harbor Terrace Bay Harbor Islands, FL 33154

RECOMMENDED ACTION:

Approve.

FINANCIAL ANALYSIS:

N/A

BUDGET IMPACT:

Submitted By: Yvonne Hamilton, Acting Town Clerk
Peter Kajokas, Finance Director

ATTACHMENTS

1.	Proposed Millage Rate to be Certified for FY 2022-2023 Memo 7.27.2022
2.	FY 2023 - 13 Town of Bay Harbor Islands - 2022 June 1st Estimate
3.	FY 2023 Budget Tentative TRIM Rate and Budget Hearing Resolution 7.27.2022
4.	1. General Fund Summary Prior-Year-Rate at 3.5900 Mill
5.	1. General Fund Summary Roll-Back-Rate at 3.1728 Mill Updated
6.	Property Values and Millage Summary FY 2023
7.	2021-average-and-median-residential-values (002)
8.	2022-average-and-median-residential-values (1) (002)
9.	2022 DR-420 reg worksheet Page 1



TOWN OF BAY HARBOR ISLANDS MEMORANDUM

DATE: JULY 27, 2022
TO: HONORABLE MAYOR, VICE-MAYOR, AND COUNCIL MEMBERS
FROM: MARIA LASDAY, TOWN MANAGER

Chapter 200, Florida Statutes provides a procedure for the adoption of ad valorem tax and millage rates associated therewith. Section 200.065, Florida Statutes provides for the adoption of a proposed millage rate, together with the establishment of a roll-back millage rate computed pursuant to Section 200.065 (1), Florida Statutes.

The Town Manager and Staff have prepared a tentative budget and have computed a proposed millage rate necessary to fund the tentative General Fund portion of the Fiscal Year 2022-2023 budget. The tentative budget prepared for the Town Council Budget Workshop on June 29th, 2022 was calculated using the millage rate of 3.5900 which is the same operating millage rate adopted for last Fiscal Year 2021-2022.

During the Budget Workshop discussion, the Town Council inquired what the roll-back millage rate for the Fiscal Year 2022-2023 would be. Staff calculated the roll-back millage rate for Fiscal Year 2022-2023 as 3.1728 mill per \$1,000 of non-exempt property value. Staff also prepared a tentative budget draft using the roll-back millage rate of 3.1728. The proposed revised Fiscal Year 2022-2023 Budget needed to be reduced from the previous draft budget by approximately \$736,586 to meet the roll back rate.

➤ Proposed Revised Fiscal Year 2022-2023 Budget

Some of the revenues were adjusted in the proposed revised Fiscal Year 2022-2023 Budget, as follows:

Revenue Adjustments

1. The Town received a grant for the 92nd Street Park. Therefore, the revenues in the Town's proposed Fiscal Year 2022-2023 Budget will include an increase in the amount of \$50,000.
2. The estimated revenue for a Children's Trust grant will be increased by \$28,000.

3. The line item for the estimated Building Department - Building Permit revenues for the Fiscal Year 2022-2023 Budget will be increased by \$100,000.

Capital Outlay Adjustments

As we received \$234,722 in extra revenues this year from the American Rescue Plan Act, Staff recommends moving to the Fiscal Year 2021-2022 Budget via a budget amendment the following Fiscal Year 2022-2023 budgeted items:

1. Police Vehicle Radios - \$20,000
2. Firearm Replacement - \$30,000
3. Life Scan Digital Fingerprinting - \$10,000
4. Biometric Time Clocks, Town Wide - \$16,000
5. BHI Virtual Server Replacement - \$26,000
6. BHIPD Virtual Server -\$26,000
7. Additional IT and Public Works Appropriations for Expenditures as necessary - \$106,722 (Virtual Servers and Building Improvements).

Personnel Adjustments

1. The Town received a resignation letter from Public Works Department Engineering Technician Sayd Hussain. The Engineering Technician position will not be filled nor included in the Fiscal Year 2022-2023 Budget. As a result, there will be a savings of \$27,303 to the general fund in the Fiscal Year 2022-2023 Budget.
2. Upon further analysis of the Other Public Safety Department budget, the appropriations for the Crossing Guard department wages and salaries and benefits appropriations were adjusted to \$99,771. A savings of \$49,206 will be included in the Fiscal Year 2022-2023 Budget.
3. The Children's Trust Department salaries and wages in the proposed Fiscal Year 2022-2023 Budget will also be adjusted to only include compensation and benefits for the months of August and September, as the program will not be fully launched until then. Specifically, the Fiscal Year 2022-2023 Budget will be adjusted to include compensation and benefits appropriations of \$113,769, which is a savings of \$150,120 to the proposed Fiscal Year 2022-2023 Budget.

➤ Budget Amendment No. 1 Capital Outlay Adjustment

At the June 29, 2022 Special Town Council meeting, the Town Council approved Fiscal Year 2021-2022 Budget Amendment No. 1. In the budget amendment, the Town Council approved the advancement of \$1,030,697 of capital outlay expenditures from the originally proposed Fiscal Year 2022-2023 Budget, as noted below:

1. Public Buildings – a \$300,000 appropriation from Fund Balance for the construction of a storage building at 95th Parking Lot to relocate Public Works equipment in anticipation of building a second Municipal Garage.
2. Public Buildings - a \$130,697 appropriations from Fund Balance to complete Town Hall and Council Chambers' renovations.
3. Street & Parkways – a \$400,000 appropriations from Fund Balance for construction of a Block 11 Platted Alleyway.
4. Parks & Recreation - a \$200,000 appropriation from Fund Balance for the 96th Street Kayak Park Renovation.

The projects approved in Budget Amendment No. 1 will most likely not be completed during the remainder of this Fiscal Year 2021-2022. Therefore, they will need to be Carried Forward to Budget Fiscal Year 2022-2023.



MIAMI-DADE COUNTY
PROPERTY APPRAISER
ADMINISTRATIVE DIVISION

PEDRO J. GARCIA
PROPERTY APPRAISER

June 1, 2022

The Honorable Joshua D. Fuller, Mayor
Town of Bay Harbor Islands
9665 Bay Harbor Terrace
Bay Harbor Islands, FL 33154

RE: 2022 JUNE 1st ESTIMATE OF TAXABLE VALUE

Dear Mayor Fuller:

The June 1st Estimate of \$1,600,000,000 in taxable value is being provided in accordance with Section 200.065(8), Florida Statutes, so that you may start preparing for next year's budget. It is important to note that July 1st is the official certification date for the 2022 assessment roll. The June 1st taxable value is only an estimate, which is subject to change.

As you start the difficult task of preparing your budget and the adoption of millage rates, please consider the significant increases in taxable values. With the high rate of inflation, many families are struggling. Therefore, a reduction in your millage rate may prevent a tax increase for many homeowners.

I want to thank you for your consideration and if you have questions or need clarification, you may contact me at 305-375-4004.

Sincerely,


Pedro J. Garcia, MNAA
Property Appraiser

cc: Maria Lasday, Town Manager
Peter V. Kajokas CPA, MBA

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, DETERMINING THE TOWN'S PROPOSED MILLAGE RATES AS REQUIRED BY SECTION 200.065, FLORIDA STATUTES, AND SETTING THE DATE, TIME, AND PLACE OF PUBLIC HEARINGS TO ADOPT THE TENTATIVE AND FINAL MILLAGE AND BUDGET FOR FISCAL YEAR 2022-2023; DIRECTING THE TOWN CLERK AND THE TOWN MANAGER TO FILE THIS RESOLUTION WITH THE MIAMI-DADE COUNTY PROPERTY APPRAISER; AUTHORIZING THE TOWN MANAGER TO CHANGE THE BUDGET HEARING DATES IF NEEDED; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes provides a procedure for the adoption of ad valorem tax and millage rates associated therewith; and

WHEREAS, Section 200.065, Florida Statutes provides for the adoption of a proposed millage rate, together with the establishment of a rolled-back millage rate computed pursuant to Section 200.065(1), Florida Statutes; and

WHEREAS, on July 1, 2022, the Honorable Pedro J. Garcia, Miami-Dade County, Property Appraiser (the "Property Appraiser") served upon the Town of Bay Harbor Islands, Florida (the "Town") a "Certification of Taxable Value" certifying to the Town its 2022 taxable value; and

WHEREAS, the Town Manager and Staff have prepared a tentative budget and have computed a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes; and

WHEREAS, the provisions of Section 200.065, Florida Statutes require the Town, within thirty-five (35) days of service of the Certification of Taxable Value, to advise the Property Appraiser of the Town's proposed millage rate, the Town's rolled-back rate, and the date, time and place at which public hearings will be held to adopt the tentative and final millage and budgets.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Declaration of Proposed Millage Rate. The proposed millage rate for the Town of Bay Harbor Islands for Fiscal Year 2022-2023 is declared to be **x.xxxx** mills, which is \$**x.xxxx** per \$1,000.00 of assessed property within the Town of Bay Harbor Islands.

Section 3. Declaration of Rolled-Back Rate. The current year rolled-back rate, as computed pursuant to section 200.065, Florida Statutes, is 3.1728 mills, which is \$3.1728 per \$1,000.00 of assessed property within the Town of Bay Harbor Islands. The proposed millage rate is **x.xx%** more than the rolled-back rate.

Section 4. Schedule of Millage and Budget Hearings. The proposed date, time, and place of the first and second public hearings are hereby set by the Town Council as follows:

DATE	TIME	PLACE
1 st Budget Hearing September 14 th , 2022 (Wednesday) (To consider the proposed millage rate and tentative budget)	6:00 PM	Town Hall 9665 Bay Harbor Terrace Bay Harbor Islands, FL 33156
2 nd Budget Hearing September 28, 2021 (Wednesday) (To adopt a millage rate and final budget)	6:00 PM	Town Hall 9665 Bay Harbor Terrace Bay Harbor Islands, FL 33156

Section 5. Transmittal. The Town Clerk and Town Manager are directed to take all necessary steps to submit the Town's 2022 Certification of Taxable Valuable (DR-420) Form and provide a Certified Copy of this Resolution to the Honorable Pedro Garcia, Property Appraiser of Miami-Dade County, on or before Wednesday, August 4, 2022.

Section 6. Authorization. In the event that the Miami-Dade County Board of County Commissioners or the Miami-Dade County School Board schedule or reschedule a Budget Hearing on a date scheduled for a Town of Bay Harbor Islands Budget Hearing, the Town Manager is authorized to change the date of either or both Town budget hearings.

Section 7. Effective Date. This Resolution shall take effect immediately upon adoption.

JOSHUA D. FULLER
MAYOR

ATTEST:

YVONNE P. HAMILTON
TOWN CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

_____.
GREENSPOON MARDER LLP.
TOWN ATTORNEYS
JOSEPH S. GELLER, ESQ.

001 GENERAL FUND

SUMMARY

This is the Proposed Budget appropriations for Fiscal Year 2022-2023
applying Prior-Year Millage Rate of 3.5900 mill per \$1,000 taxable value

	Actual 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Proposed Budget 2022-2023
<u>FUNDS AVAILABLE</u>				
Real Property Taxes	4,760,975	4,745,596	4,636,414	5,400,000
Sales and Use Taxes	89,737	82,000	89,000	86,000
Franchise and Utility Taxes	1,114,039	995,000	979,000	1,150,000
Intergovernmental - Federal/State	1,010,279	746,000	845,500	1,054,000
Grant Revenue	1,696,222	-	1,266,000	173,250
Licenses	95,240	85,000	110,000	95,000
Permits	897,814	770,000	1,550,000	1,622,000
Fines and Forfeitures	50,231	122,000	61,000	67,000
Charges for Services	163,901	140,030	268,530	285,030
Miscellaneous	56,487	95,000	138,500	140,000
TDR Sales Proceeds	500	-	-	-
Interfund Transfers	2,043,829	2,043,829	2,384,060	2,384,060
Appropriate Fund Balance	-	535,000	-	-
TOTAL REVENUES:	11,979,255	10,359,455	12,328,004	12,456,340
<u>APPROPRIATIONS</u>				
Personnel Costs	6,418,574	5,944,176	7,159,809	7,348,305
Operating Expenses	2,661,030	3,016,398	3,579,250	3,789,084
Capital Outlay	704,522	891,525	1,072,808	413,197
Debt Service	507,334	507,356	516,138	503,755
Transfers to Other Funds	-	-	-	402,000
TOTAL APPROPRIATIONS:	10,291,459	10,359,455	12,328,004	12,456,340
NET RESULTS:	1,687,796	-	(0)	(0)

001 GENERAL FUND SUMMARY

This is the Proposed Budget appropriations for Fiscal Year 2022-2023
applying Rolled-Back Millage Rate of 3.1728 mill per \$1,000 taxable value

	Actual 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Proposed Budget 2022-2023
<u>FUNDS AVAILABLE</u>				
Real Property Taxes	4,760,975	4,745,596	4,636,414	4,921,530
Sales and Use Taxes	89,737	82,000	89,000	86,000
Franchise and Utility Taxes	1,114,039	995,000	979,000	1,150,000
Intergovernmental - Federal/State	1,010,279	746,000	845,500	1,054,000
Grant Revenue	1,696,222	-	1,266,000	251,250
Licenses	95,240	85,000	110,000	95,000
Permits	897,814	770,000	1,550,000	1,722,000
Fines and Forfeitures	50,231	122,000	61,000	67,000
Charges for Services	163,901	140,030	268,530	285,030
Miscellaneous	56,487	95,000	138,500	140,000
TDR Sales Proceeds	500	-	-	-
Interfund Transfers	2,043,829	2,043,829	2,384,060	2,384,060
Appropriate Fund Balance	-	535,000	-	-
TOTAL REVENUES:	11,979,255	10,359,455	12,328,004	12,155,870
<u>APPROPRIATIONS</u>				
Personnel Costs	6,418,574	5,944,176	7,159,809	7,129,198
Operating Expenses	2,661,030	3,016,398	3,579,250	3,875,302
Capital Outlay	704,522	891,525	1,072,808	305,616
Debt Service	507,334	507,356	516,138	503,755
Transfers to Other Funds	-	-	-	342,000
TOTAL APPROPRIATIONS:	10,291,459	10,359,455	12,328,004	12,155,871
NET RESULTS:	1,687,796	-	(0)	(1)

The current draft budget assumes a roll-back millage rate of 3.1728. Based on current July 1st, 2022 property appraisers certified taxable values of \$1,632,803,218, the millage rate of **3.1728** will yield **\$4,921,530** of ad valorem revenue, or about \$233,851 more than last year.

1. PROPERTY VALUE AND MILLAGE SUMMARY

2021 Preliminary Taxable Value	1,374,484,392	
Increase/Decrease (-) to 2022 Taxable Value	<u>169,987,369</u>	12.4%
2022 (Current) Estimated Preliminary Taxable Value	1,544,471,761	
Current Year Additions (New Construction)	<u>88,331,457</u>	6.4%
Current Year Estimated Taxable Value for Operating Purposes	<u>1,632,803,218</u>	18.8%

15 Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in Taxable Value	Property Tax Revenue	
				Gross	Net (95%)
2009	4.41200	858,724,442	-2.5%	3,788,692	3,599,257
2010	5.29710	762,700,165	-11.2%	4,040,099	3,838,094
2011	5.29710	606,645,530	-20.5%	3,213,462	3,052,789
2012	5.29710	577,100,052	-4.9%	3,056,957	2,904,109
2013	5.52971	579,865,315	0.5%	3,206,487	3,046,163
2014	5.25000	602,162,980	3.8%	3,161,356	3,003,288
2015	4.90000	698,927,405	16.1%	3,424,744	3,253,507
2016	4.55000	778,065,824	11.3%	3,540,199	3,363,189
2017	4.40000	880,111,322	13.1%	3,872,490	3,678,866
2018	3.99900	1,031,587,742	17.2%	4,125,319	3,919,053
2019	3.71990	1,214,738,329	17.8%	4,518,705	4,292,770
2020	3.62450	1,333,786,001	9.8%	4,834,307	4,592,592
2021	3.62450	1,378,221,700	3.3%	4,995,365	4,745,597
2022	3.59000	1,374,484,392	-0.3%	4,934,399	4,687,679
2023	3.17280	1,632,803,218	18.8%	5,180,558	4,921,530

FY 2023 Value of 1 Mill*		
Mills	Gross Revenue	Net Revenue (95%)
1.00	1,632,803	1,551,163
0.75	1,224,602	1,163,372
0.50	816,402	775,581
0.40	653,121	620,465
0.30	489,841	465,349
0.25	408,201	387,791
0.10	163,280	155,116

- Based on July 1st, 2022 Miami-Dade County Property Appraiser 2022 Certified Taxable Values

MIAMI-DADE COUNTY
PROPERTY APPRAISER
2021 PRELIMINARY AVERAGE AND MEDIAN RESIDENTIAL VALUES
JULY 1 2021



<u>Municipality</u>	<u>Count</u>	<u>Average Values</u>			<u>Median Values</u>		
		<u>Just</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Just</u>	<u>Assessed</u>	<u>Taxable</u>
01 CITY OF MIAMI	100,110	379,547	320,079	298,548	272,764	223,150	210,014
02 CITY OF MIAMI BEACH	46,898	698,911	595,701	579,952	280,630	255,582	243,100
03 CITY OF CORAL GABLES	16,419	965,021	766,089	731,121	602,975	452,642	418,158
04 CITY OF HIALEAH	51,341	215,392	154,209	118,710	223,065	134,964	105,064
05 CITY OF MIAMI SPRINGS	3,790	341,031	252,915	210,097	330,567	238,157	186,737
06 CITY OF NORTH MIAMI	14,291	253,205	174,042	146,077	201,328	111,615	87,700
07 CITY OF NORTH MIAMI BEACH	12,870	254,718	194,330	168,462	206,965	120,000	97,773
08 CITY OF OPA-LOCKA	2,578	159,352	104,097	77,531	155,368	93,876	69,365
09 CITY OF SOUTH MIAMI	3,649	481,336	354,117	319,281	439,973	288,846	246,599
10 CITY OF HOMESTEAD	18,920	186,034	151,057	124,737	181,311	137,502	113,448
11 MIAMI SHORES VILLAGE	3,685	495,687	353,417	312,081	440,946	309,146	262,165
12 BAL HARBOUR VILLAGE	3,504	1,395,985	1,284,267	1,274,073	739,450	654,379	645,990
13 TOWN OF BAY HARBOR ISLANDS	2,692	462,054	388,216	368,118	258,600	218,950	209,004
14 TOWN OF SURFSIDE	3,344	948,201	837,480	816,145	548,931	390,300	367,400
15 CITY OF WEST MIAMI	1,503	328,264	227,047	180,491	320,172	207,243	153,709
16 CITY OF FLORIDA CITY	2,080	166,215	117,550	99,086	157,450	109,695	95,818
17 VILLAGE OF BISCAYNE PARK	858	406,633	282,445	238,371	372,147	259,008	212,655
18 VILLAGE OF EL PORTAL	700	415,972	251,532	208,610	387,088	226,960	178,956
19 TOWN OF GOLDEN BEACH	346	4,002,112	3,121,396	3,082,295	3,074,344	2,093,022	2,049,536
20 VILLAGE OF PINECREST	5,939	1,004,348	792,646	751,353	825,819	602,044	558,075
21 VILLAGE OF INDIAN CREEK	30	24,450,672	17,634,281	17,600,207	25,129,819	16,490,942	16,465,942
22 TOWN OF MEDLEY	81	172,170	104,795	72,794	157,511	91,315	59,550
23 CITY OF NORTH BAY VILLAGE	3,553	271,063	236,027	219,027	206,100	189,700	175,700
24 VILLAGE OF KEY BISCAYNE	6,859	1,233,565	1,118,479	1,097,158	757,200	666,500	653,400
25 CITY OF SWEETWATER	2,744	211,346	144,991	109,505	196,000	129,000	102,463
26 VILLAGE OF VIRGINIA GARDENS	567	261,467	186,176	144,662	263,089	159,127	110,000
27 CITY OF HIALEAH GARDENS	5,661	223,971	154,486	118,857	225,000	133,472	98,138
28 CITY OF AVENTURA	24,359	338,073	323,380	305,011	237,500	228,968	215,300
30 MUNICIPAL SERVICE AREA	321,438	277,754	204,820	168,796	248,658	173,006	139,345
31 CITY OF SUNNY ISLES BEACH	17,310	656,812	632,911	620,376	312,000	294,865	285,000
32 TOWN OF MIAMI LAKES	9,420	348,609	272,675	233,368	331,059	246,642	203,786
33 VILLAGE OF PALMETTO BAY	8,017	475,587	369,158	326,075	477,180	347,288	299,394
34 CITY OF MIAMI GARDENS	28,732	199,357	134,622	98,009	199,110	120,339	76,350
35 CITY OF DORAL	22,309	302,555	286,861	266,745	273,000	262,091	238,000
36 TOWN OF CUTLER BAY	14,382	259,585	198,633	160,955	252,019	182,600	144,787
MIAMI-DADE COUNTYWIDE	760,979	362,527	290,453	259,965	251,485	188,760	159,686
<u>Other Taxing Authorities</u>							
BOARD OF PUBLIC INSTRUCTION	760,979	362,527	294,937	279,852	251,485	193,079	179,000
SO FLORIDA WATER MANAGEMENT DIST	760,979	362,527	290,453	262,476	251,485	188,760	160,397
FLORIDA INLAND NAVIGATION DISTRICT	760,979	362,527	290,453	262,476	251,485	188,760	160,397
THE CHILDRENS' TRUST	760,979	362,527	290,453	262,476	251,485	188,760	160,397
MIAMI-DADE FIRE & RESCUE DISTRICT	539,352	314,706	246,372	213,452	245,169	180,018	148,265
MIAMI-DADE LIBRARY DISTRICT	653,024	374,430	301,157	270,731	259,221	197,370	169,000

MIAMI-DADE COUNTY
PROPERTY APPRAISER
2022 PRELIMINARY AVERAGE AND MEDIAN RESIDENTIAL VALUES
JULY 1 2022



<u>Municipality</u>	<u>Count</u>	<u>Average Values</u>			<u>Median Values</u>		
		<u>Just</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Just</u>	<u>Assessed</u>	<u>Taxable</u>
01 CITY OF MIAMI	100,244	465,457	359,269	337,494	333,313	248,432	234,711
02 CITY OF MIAMI BEACH	49,429	861,557	682,026	667,145	319,897	281,687	268,606
03 CITY OF CORAL GABLES	16,450	1,199,549	849,359	813,859	770,200	491,277	455,113
04 CITY OF HIALEAH	51,683	264,320	171,121	135,941	268,225	145,805	118,130
05 CITY OF MIAMI SPRINGS	3,796	445,175	277,397	234,752	434,854	257,114	205,448
06 CITY OF NORTH MIAMI	14,262	328,657	198,745	170,625	248,559	121,437	100,917
07 CITY OF NORTH MIAMI BEACH	12,873	331,071	219,839	193,998	280,711	132,197	114,061
08 CITY OF OPA-LOCKA	2,694	210,899	122,303	96,281	208,251	111,050	89,494
09 CITY OF SOUTH MIAMI	3,652	593,056	396,872	362,368	531,562	315,757	272,963
10 CITY OF HOMESTEAD	19,467	251,156	172,865	145,555	236,251	157,565	129,177
11 MIAMI SHORES VILLAGE	3,688	682,232	409,432	367,860	607,150	338,352	288,844
12 BAL HARBOUR VILLAGE	3,379	1,620,197	1,389,442	1,379,701	883,500	716,381	710,600
13 TOWN OF BAY HARBOR ISLANDS	2,731	590,473	447,835	428,244	301,000	247,284	233,456
14 TOWN OF SURFSIDE	3,366	1,164,325	960,340	939,998	659,029	419,700	400,053
15 CITY OF WEST MIAMI	1,504	404,361	250,749	205,011	391,594	231,385	176,303
16 CITY OF FLORIDA CITY	2,476	227,618	154,674	133,335	222,720	140,360	128,650
17 VILLAGE OF BISCAYNE PARK	861	554,892	316,932	273,529	510,331	280,366	236,048
18 VILLAGE OF EL PORTAL	701	530,953	286,923	243,982	496,450	251,365	201,365
19 TOWN OF GOLDEN BEACH	345	5,371,700	3,767,969	3,729,903	3,719,555	2,498,617	2,495,308
20 VILLAGE OF PINECREST	5,939	1,289,950	897,413	855,992	1,054,782	650,987	604,905
21 VILLAGE OF INDIAN CREEK	29	32,883,237	20,388,815	20,357,014	33,204,195	18,181,568	18,181,568
22 TOWN OF MEDLEY	80	186,180	116,393	83,983	165,849	102,403	70,707
23 CITY OF NORTH BAY VILLAGE	3,552	327,215	265,733	248,049	242,700	208,425	189,585
24 VILLAGE OF KEY BISCAYNE	7,054	1,487,156	1,219,229	1,198,085	890,820	739,500	725,945
25 CITY OF SWEETWATER	2,745	252,748	159,348	124,068	228,495	141,250	120,783
26 VILLAGE OF VIRGINIA GARDENS	566	329,743	206,353	165,915	332,520	171,729	124,619
27 CITY OF HIALEAH GARDENS	5,663	270,651	168,287	132,307	268,520	143,321	106,761
28 CITY OF AVENTURA	24,356	401,408	352,568	334,044	277,901	250,608	236,649
30 MUNICIPAL SERVICE AREA	323,235	352,066	226,712	190,532	315,000	188,265	154,330
31 CITY OF SUNNY ISLES BEACH	18,860	747,796	674,261	662,837	355,000	312,400	305,307
32 TOWN OF MIAMI LAKES	9,430	430,229	295,507	256,122	411,698	261,046	217,724
33 VILLAGE OF PALMETTO BAY	8,017	608,169	405,393	362,225	605,069	374,047	326,556
34 CITY OF MIAMI GARDENS	28,893	269,257	153,911	114,943	268,551	131,332	88,712
35 CITY OF DORAL	22,965	373,536	315,108	294,163	321,975	280,569	258,916
36 TOWN OF CUTLER BAY	14,385	350,881	220,511	182,377	347,084	199,026	160,600
MIAMI-DADE COUNTYWIDE	769,370	453,633	325,016	294,456	314,878	206,979	177,900
<u>Other Taxing Authorities</u>							
BOARD OF PUBLIC INSTRUCTION	769,370	453,633	344,210	328,945	314,878	218,753	203,944
SO FLORIDA WATER MANAGEMENT DIST	769,370	453,633	325,016	296,855	314,878	206,979	178,670
FLORIDA INLAND NAVIGATION DISTRICT	769,370	453,633	325,016	296,855	314,878	206,979	178,670
THE CHILDRENS' TRUST	769,370	453,633	325,016	296,855	314,878	206,979	178,670
MIAMI-DADE FIRE & RESCUE DISTRICT	544,510	396,472	273,484	240,366	310,758	197,178	165,000
MIAMI-DADE LIBRARY DISTRICT	660,652	468,632	337,161	306,657	322,988	216,134	188,047

7/21/2022

Certification of Taxable Value		DR-420
Principal Authority	Year :	2022
Select Principal Authority	County :	Miami-Dade
GENERAL FUND		
SECTION I: COMPLETED BY PROPERTY APPRAISER		
Current year taxable value of real property for operating purposes	(1)	\$ 1,612,629,990
Current year taxable value of personal property for operating purposes	(2)	\$ 20,173,228
Current year taxable value of centrally assessed property for operating purposes	(3)	\$ -
Current year gross taxable value for operating purposes (Ln 1 + Ln 2 + Ln 3)	(4)	\$ 1,632,803,218
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 in excess of 115% of the previous year's value. Subtract deletions.	(5)	\$ 88,331,457
Current year adjusted taxable value (Line 4 minus Line 5)	(6)	\$ 1,544,471,761
Prior year FINAL gross taxable value (From prior year applicable Form DR-403 series)	(7)	\$ 1,364,997,493
Enter number of tax increment value worksheets (DR-420TIF) attached (If none, enter 0)	(8)	0
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, complete and attach form DR-420 DEBT for each voted debt.) Indicate number of voted debt.	(9)	0
SECTION II: COMPLETED BY TAXING AUTHORITY		
Prior year operating millage levy (From PREVIOUS YEAR DR-422)	(10)	3.5900
Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1000)	(11)	\$ 4,900,341
Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Line 6c or Line 7a for all DR-420TIF forms)	(12)	\$ -
Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	(13)	\$ 4,900,341
Dedicated increment value, if any (Sum of either line 6b or Line 7e for all DR-420TIF forms)	(14)	\$ -
Adjusted current year taxable value (Line 6 minus Line 14)	(15)	\$ 1,544,471,761
Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)	(16)	3.1728
Current year proposed operating millage rate	(17)	3.1728
Total ad valorem proceeds at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	(18)	\$ 5,180,558
 Dependent Special Districts and MSTUs 		

Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(Total of Line 13 from all DR-420 forms)</i>	(22)	\$ 4,900,341
Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	(23)	3.1728
Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	(24)	\$ 5,180,558
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>(Total of Line 18 from all DR-420 forms)</i>	(25)	\$ 5,180,558
Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	(26)	3.1728
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>	(27)	0.00
		\$ 4,921,530
		(Above amount is 95% of proceeds for Budget Summary ad)
		If > 0.00, publish Notice of Proposed Tax Increase ad . If < or = 0.00, publish Budget Hearing ad

2022 Last Years Operating Millage 3.5900 vs Roll Back Millage 3.1728 Tax Effect per Residence

<i>Town of Bay Harbor Islands Average Taxable Residential Value July 1st, 2021</i>	\$	368,118.00
<i>Town of Bay Harbor Islands Average Taxable Residential Value July 1st, 2022</i>	\$	428,244.00
<i>Fiscal Year 2021 Operating Millage Rate 3.5900</i>		3.5900
<i>Fiscal Year 2022 Roll-Back Millage Rate 3.1728</i>		3.1728
<i>Real Estate Tax If 3.5900 Operating Millage Rate Applied on July 1st, 2021 Values</i>	\$	1,321.54
<i>Real Estate Tax If 3.5900 Operating Millage Rate Applied on July 1st, 2022 Values</i>	\$	1,537.40
<i>Additional Tax on Average Residential Value Increase</i>	\$	215.85