



# City of Pensacola

222 West Main Street  
Pensacola, FL 32502

## Memorandum

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**File #:** 2022-088

City Council Special Meeting

9/14/2022

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### **LEGISLATIVE ACTION ITEM**

**SPONSOR:** Grover C. Robinson, IV, Mayor

**SUBJECT:**

BUDGET RESOLUTION NO. 2022-088 - FINALLY LEVYING AN AD VALOREM PROPERTY TAX FOR THE CITY OF PENSACOLA AND THE DOWNTOWN IMPROVEMENT DISTRICT FOR 2022.

**RECOMMENDATION:**

That City Council adopt Budget Resolution No. 2022-088.

A RESOLUTION FINALLY LEVYING AN AD VALOREM PROPERTY TAX FOR THE CITY OF PENSACOLA INCLUDING THE DOWNTOWN IMPROVEMENT DISTRICT FOR 2022; PROVIDING AN EFFECTIVE DATE.

**HEARING REQUIRED:** Public

**SUMMARY:**

The TRIM law requires conformance with exacting procedures in order to lawfully adopt millage levies and budgets. We recommend that there be strict adherence to the following procedure established by the TRIM law.

1. The first substantive issue discussed must be the percentage increase over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. The "rolled-back rate" is the millage rate, which would be sufficient to provide the same ad valorem tax revenue as was levied during the prior year. The proposed final millage rate of 4.2895 mills for the City and 2.0000 mills for the Downtown Improvement District constitutes a 11.51% increase of property taxes over the aggregate rolled-back rate, which is 3.9659 mills. The "rolled-back rate" is the millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increases the assessed value of such improvements by at least 100 percent, and property added due to geographical boundary changes, will provide the same ad valorem tax revenue as was levied during the prior year. At the meeting, the Mayor's staff will explain the reasons for the proposed increase over the rolled-back rate.
2. The general public must be permitted to speak and ask questions prior to the adoption of any measures by the City. In addition, if there are any amendments by City Council, a motion to

amend should be made before each resolution is adopted. By Florida Statutes Section 166.241 (2), a balanced budget is required to be adopted each fiscal year; therefore, any amendments brought forth for consideration must be balanced.

3. The final millage rate resolution must be adopted prior to the adoption of the final budget resolutions. The final millage rate resolution should be read by title only prior to the adoption. However, prior to adopting the final millage rate resolution, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced. The resolution adopting a final millage rate for the City and the Downtown Improvement District (Resolution No.2022-088) should be adopted first.

Before any vote is taken, City Council must ask for public comments.

The millage rate tentatively adopted at the first public hearing held on September 7, 2022, may not be increased at the final public hearing on the budget.

Although it will be necessary under the TRIM law to adopt the final millage rates and budgets at the second public hearing, the City Council may make subsequent budget amendments at any time during the fiscal year.

**PRIOR ACTION:**

September 7, 2022 - City Council adopted Budget Resolution No. 2022-083, tentatively levying an Ad Valorem Property Tax for the City of Pensacola, including the Downtown Improvement District for 2022.

**FUNDING:**

N/A

**FINANCIAL IMPACT:**

Approval of Budget Resolution No. 2022-088 will provide for a final millage rate for Fiscal Year 2023, which will be applied towards the Ad Valorem Tax Revenue.

**CITY ATTORNEY REVIEW:** Yes

09/02/22

**STAFF CONTACT:**

Kerrith Fiddler, City Administrator  
Amy Lovoy, Finance Director

**ATTACHMENTS:**

- 1) Budget Resolution No. 2022-088

**PRESENTATION:** No