



INTRODUCED BY:

ORDINANCE NO. 2008-11

MAYOR RICHARD A. BROWN, VICE MAYOR HARRIET PRUETTE, COUNCILOR FRED E. LEE, COUNCILOR ERIC PARDEE, COUNCILOR JOHN WELDON

A BILL TO BE ENTITLED

AN ORDINANCE OF THE CITY OF NEPTUNE BEACH, FLORIDA, ADOPTING FINAL MILLAGE RATES AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; SETTING FORTH CERTAIN INFORMATION REGARDING "ROLLED-BACK RATES"; DIRECTING THE CITY MANAGER TO ADJUST THE ADOPTED MILLAGE RATES IN THE EVENT OF CHANGES IN THE ASSESSMENT ROLL AND TAXABLE VALUE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Neptune Beach has held a public hearing on the tentative budget and proposed millage rates for the 2008-2009 fiscal year, and has adopted a tentative budget and proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the City of Neptune Beach proposed by separate ordinance to finally adopt a budget and make appropriations for various funds for the City of Neptune Beach for fiscal year beginning October 1, 2008, and ending September 30, 2009; and

WHEREAS, the budget as proposed will require revenues be raised and collected by ad valorem tax levy.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF NEPTUNE BEACH, FLORIDA:

SECTION 1. Revenues shall be raised and collected for the City of Neptune Beach by ad valorem taxes for fiscal year beginning October 1, 2008, and ending September 30, 2009, as follows:

- A. There is hereby levied on all nonexempt property within the City of Neptune Beach an ad valorem tax of 2.7154 mills for operational purposes, and an ad valorem tax of 0.0000 mills for debt service, making a total of 2.7154 mills.
- B. Such millage shall be levied upon the dollar amount of the assessed valuation of all nonexempt taxable property in the City of Neptune Beach as returned by the Duval County Property Appraiser as shown in the 2008

assessment roll for the City, allowing homestead and other lawful exemptions. All such taxes so specified and levied are ordered extended upon the assessment roll to show the tax attributable to all taxable property, and shall be collected by the Duval County Tax Collector as provided by law.

SECTION 2. The ad valorem taxes hereby levied are for the purpose of raising funds, revenues and monies to be used, set aside, and exempted for the functions and purposes of the municipal government of the City of Neptune Beach pursuant to the provisions of the City Charter and the laws of the State of Florida.

SECTION 3. The following information is set forth as required by Section 200.065(2)(d), Florida Statutes;

- A. As to the entire City of Neptune Beach, the millage rate levied herein is 0.0 percent more than the "rolled-back rate," which represented the "percentage increase in property taxes according to the characterization ascribed to said percentage by Florida law.

SECTION 4. Pursuant to Section 200.065(5), Florida Statutes, the City Manager is hereby authorized to adjust the adopted millage rates set forth herein if the taxable value within the jurisdiction of the City of Neptune Beach as certified by the property appraiser is at variance from the taxable value shown on the assessment roll to be extended, such that the taxes are computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll extended, except that no adjustment shall be made to levies required by law to be a specific millage amount. The City Manager shall certify to the property appraiser of the aggregate change in the assessment roll and taxable value, if any, from that certified.

SECTION 5. Effective Date. This ordinance shall become effective immediately upon its adoption by the City Council.

VOTE RESULTS OF FIRST PUBLIC HEARING AND READING:

Mayor Richard A. Brown	Yes
Vice Mayor Harriet Pruette	Yes
Councilor Fred Lee	Yes
Councilor Eric Pardee	Yes
Councilor John Weldon	Yes

Passed on First Reading this 8th day of September, 2008.

VOTE RESULTS OF SECOND AND FINAL PUBLIC HEARING AND READING:

Mayor Richard A. Brown
Vice Mayor Harriet Pruette
Councilor Fred Lee
Councilor Eric Pardee
Councilor John Weldon

Adopted on Second and Final Reading this day of 2008.

Richard A. Brown, Mayor

ATTEST:

Lisa Volpe, CMC, City Clerk

Approved as to form and contents

Christopher A. White, City Attorney