

**BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST**

DEPT/OFFICE:	BUDGET	MEETING DATE:	9/16/2024
DIRECTOR/MANAGER:	MATTHEW FUHRER	REQUEST TYPE:	Public Hearings

AGENDA REQUEST

Adoption of Resolution #24-188R, adopting the final millage rates for Fiscal Year 2024/2025 by a majority vote.

STRATEGIC PLAN GOAL

Efficient and High Performing County Government

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$0.00

APPROVING DEPARTMENTS

OMB:
Procurement:
Attorney:

BACKGROUND INFORMATION

RESOLUTION NO. 24-188R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2024-2025 BY MAJORITY VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 5, 2024, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 24-160R adopting certain proposed millage rates for Fiscal Year 2024-2025 by majority vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2024-2025, pursuant to Section 200.065, Florida Statutes, and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2024-2025, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2024-2025 at the millage rates specified in Schedule A.

SECTION 2. PERCENTAGE INCREASES. In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

SECTION 3. REQUIRED FILINGS. The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

SECTION 4. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

SECTION 5. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by majority vote of the Board of County Commissioners this 16th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: 
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: 
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

September 16, 2024



Resolution # 24-188R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2024-2025

Taxing Entity:	FY25 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.3614	6.7000	5.32%
LIBRARY DISTRICT	0.2781	0.3000	7.87%
SAVE OSCEOLA DEBT*		0.0666	0.00%
SAVE OSCEOLA MAINTENANCE	0.0880	0.0960	9.09%
BELLALAGO	0.1648	0.1249	-24.21%
BLACKSTONE LANDING PH 1	0.8832	0.9250	4.73%
EMERALD LAKES	0.4957	0.4700	-5.18%
HAMMOCK POINT	0.2809	0.3000	6.80%
HAMMOCK TRAILS	0.9544	0.8755	-8.27%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE VILLAS	0.0000	0.0000	0.00%
INTERCESSION CITY	0.4270	0.3337	-21.85%
ISLE OF BELLALAGO	1.4725	0.3810	-74.13%
KINGS CREST	1.3781	1.4870	7.90%
KISSIMMEE ISLES	0.5691	0.5155	-9.42%
LIVE OAK SPRINGS	0.2280	0.2500	9.65%
ORANGE VISTA	1.0170	1.1824	16.26%
QUAIL RIDGE	0.9179	1.0671	16.25%
RAINTREE PARK	0.9063	1.0000	10.34%
REMINGTON	0.2777	0.2700	-2.77%
RESERVES AT PLEASANT HILL	0.5143	0.4650	-9.59%
ROYAL OAKS (PHASES 2-5)	0.9427	0.7775	-17.52%
SHADOW OAKS	0.6216	0.5060	-18.60%
THE OAKS	0.1604	0.1025	-36.10%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.2549	0.2000	-21.54%
WINDWARD CAY	0.7824	0.4800	-38.65%
WINNERS PARK	1.9972	2.1000	5.15%

*Per DOR a rolled-back rate should not be calculated for SAVE-Osceola Debt

Note: While millage increases that can be approved by simple majority vote are generally limited to 10%, higher increases are permitted if the rate approved in previous years was less than the maximum. Florida law permits the Board to approve each millage rate in the foregoing table by simple majority vote.