



City of Miami Certified Copy

City Hall
3500 Pan American Drive
Miami, FL 33133
www.miamigov.com

File Number: 14477

Enactment Number: 14214

AN ORDINANCE OF THE MIAMI CITY COMMISSION RELATED TO TAXATION, DEFINING AND DESIGNATING THE TERRITORIAL LIMITS FOR THE CITY OF MIAMI ("CITY"); LEVYING AN AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTY IN THE CITY AT A TOTAL TENTATIVE RATE OF 7.4599 MILLS ON THE DOLLAR OF THE TAXABLE VALUE OF SUCH PROPERTY, FOR THE PURPOSES OF FUNDING THE GENERAL OPERATING BUDGET AND PAYMENT OF DEBT SERVICE, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; CONTAINING A SEVERABILITY CLAUSE, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, for the purpose of this Ordinance, the City of Miami ("City") is defined as all of the territory and inhabitants within the area defined in Section 2 of the Charter of the City, entitled "Corporate Limits," and more specifically described in Exhibit "A" of the Charter, on file in the Office of the City Clerk; and

WHEREAS, Section 200.065, Florida Statutes ("F.S."), sets forth the method of fixing a millage rate; and

WHEREAS, on July 1, 2023, the Miami-Dade County Property Appraiser ("PA"), pursuant to Section 200.065(1), F.S., certified to the City the preliminary taxable value within its territorial limits, set at \$84,451,768,423; and

WHEREAS, the City prepared a tentative budget for the fiscal year ("Fiscal Year") beginning October 1, 2023, and ending September 30, 2024, and computed a total proposed millage rate of 7.8774 which is 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 Miami City Commission enacted Resolution R-23-0319, wherein it directed the City Manager to submit to the PA and Miami-Dade County Tax Collector the total proposed millage rate of 7.8774 mills, together with the required information set forth in Section 200.65(2)(b), F.S.; and

WHEREAS, at the First Budget Hearing held on September 9, 2023, by an affirmative vote, the City Commission amended the tentative millage rate from 7.8774 to 7.8078; and

WHEREAS, on September 15, 2023, Florida Governor Ron DeSantis signed Executive Order No. 23-184 suspending District 1 Commissioner Alejandro Diaz de la Portilla, thereby creating a vacancy in the City Commission; and

WHEREAS, pursuant to the City Charter, the City Commission had until September 25, 2023, to appoint a City Commissioner or hold a special election to fill the vacancy; and

WHEREAS, on September 16, 2023, the City Administration submitted an inquiry to the Florida Department of Revenue ("DOR") requesting guidance and confirmation on whether a unanimous vote of the remaining four (4) members of the City Commission was sufficient to adopt the proposed tentative millage rate as its final millage rate as it was the opinion of the City that a unanimous vote of the remaining four (4) members of the City Commission satisfied the requirements of Section 200.065, F.S.; and

WHEREAS, on September 23, 2023, the City Commission held a duly noticed special meeting to consider and take any and all actions related to the vacant District 1 City Commission seat in accordance with Section 12 of the City Charter; and

WHEREAS, on September 23, 2023, the City Commission adopted Resolution No. R-23-0419 wherein the City decided to use the November 7, 2023 municipal election to fill the vacancy in the District 1 Commission seat; and

WHEREAS, on September 26, 2023, after the deadline for the City Commission to appoint a City Commissioner to the vacant District 1 Commission seat and two (2) days before the City's Second Budget Hearing, the DOR informed the City that it could be found to be in violation of Section 200.065, F.S.; and

WHEREAS, although it was a practical and legal impossibility to have a unanimous vote of all five (5) members of the City Commission due to the vacancy created pursuant to Executive Order No. 23-184, the City Commission decided to move forward with the proposed millage rate due to the late unofficial opinion from DOR; and

WHEREAS, at the Second Budget Hearing held on September 28, 2023, by an affirmative unanimous vote of the remaining four (4) members of the City Commission, the City Commission adopted Ordinance No. 14214; and

WHEREAS, on November 27, 2023, the City received a letter from DOR alleging that the City violated Section 200.065, F.S., because the City did not adopt the millage rate by the statutorily-required unanimous vote of five (5) City Commissioners even though it was a practical and legal impossibility; and

WHEREAS, in response to the November 27, 2023 DOR Letter, the City has scheduled and properly advertised this new final budget hearing for Monday, December 11, 2023, to adopt the final City millage rate by the statutorily required vote of the five (5) members of the City Commission since the vacancy created by the State prior to the City's Second Budget Hearing has been filled pursuant to the November 7, 2023 municipal election and associated run-off elections ("New Final Budget Hearing"); and

WHEREAS, at this New Final Budget Hearing held on December 11, 2023, by an affirmative vote, the City Commission amended the tentative millage rate from 7.8078 to 7.4599; and

WHEREAS, Section 200.065(5)(a)(1), F.S., requires that the now proposed tentative millage rate of 7.4599 mills would further require, at the time of the New Final Budget Hearing, a two-thirds (2/3rds) vote of the City Commission on the final determination to adopt such millage rate; and

WHEREAS, Section 200.065(2)(c), F.S., requires the City Commission to hold a public hearing on the tentative budget and the proposed millage rate and such public hearing has occurred earlier today in this meeting; and

WHEREAS, despite the City's scheduling of this re-advertising of this New Final Budget Hearing, and the vote taken at said hearing, the City reserves any and all rights afforded to it under applicable laws, rules, and regulations, or to which it may avail itself in law or equity as it relates to these alleged violations of Section 200.065, F.S.; and

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSION OF THE CITY OF MIAMI, FLORIDA:

Section 1. The recitals and findings contained in the Preamble to this Ordinance are adopted by reference and incorporated herein as if fully set forth in this Section.

Section 2. There shall be levied an ad valorem tax on all real and personal property in the City at a total tentative rate of 7.4599 mills on the dollar of the taxable value of such property for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024, computed as follows for the purpose of:

7.1364 mills to fund the General Operating Budget.

0.3235 mills to provide for the payment of maturing principal and interest, and charges and requirements related thereto, of voter approved indebtedness.

Section 3. The tentative millage rate herein adopted for the purpose of funding the General Operating Budget is 8.04 percent greater than the rolled-back rate of 6.6055 mills.

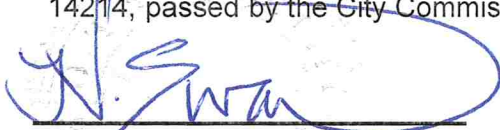
Section 4. If any section, part of a section, paragraph, clause, phrase or word of this Ordinance is declared invalid, the remaining provisions of the Ordinance shall not be affected.

Section 5. This Ordinance shall be effective as of October 1, 2023, after final reading and adoption thereof.¹


DATE:	12/11/2023
RESULT:	ADOPTED WITH MODIFICATION(S)
MOVER:	Manolo Reyes, Commissioner
SECONDER:	Damian Pardo, Commissioner
AYES:	Christine King, Miguel Angel Gabela, Damian Pardo, Manolo Reyes
NAYS:	Joe Carollo
DATE:	9/29/2023
ACTION:	Signed by the Mayor
DATE:	12/12/2023
ACTION:	Signed by the Mayor

¹ If the Mayor does not sign this Resolution, it shall become effective at the end of ten (10) calendar days from the date it was passed and adopted. If the Mayor vetoes this Resolution, it shall become effective immediately upon override of the veto by the City Commission.

I, Todd B. Hannon, City Clerk of the City of Miami, Florida, and keeper of the records thereof, do hereby certify that this constitutes a true and correct copy of Ordinance No. 14214, passed by the City Commission on 12/11/2023.



City Clerk, Deputy Clerk (for
Todd B. Hannon, City Clerk)



December 14, 2023

Date Certified



City of Miami

Master Report

City Hall
3500 Pan American Drive
Miami, FL 33133
www.miamigov.com

Enactment Number: 14214

File Number: 14477	File Type: Ordinance	Status: ADOPTED WITH MODIFICATION(S)
Revision: B	Controlling Body: City Commission	
File Name: Approve Final Millage FY '24 - City of Miami	Introduced: 8/16/2023	
Requesting Dept: Office of Management and Budget	Final Action Date: 12/11/2023	

Title: AN ORDINANCE OF THE MIAMI CITY COMMISSION RELATED TO TAXATION, DEFINING AND DESIGNATING THE TERRITORIAL LIMITS FOR THE CITY OF MIAMI ("CITY"); LEVYING AN AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTY IN THE CITY AT A TOTAL TENTATIVE RATE OF 7.4599 MILLS ON THE DOLLAR OF THE TAXABLE VALUE OF SUCH PROPERTY, FOR THE PURPOSES OF FUNDING THE GENERAL OPERATING BUDGET AND PAYMENT OF DEBT SERVICE, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; CONTAINING A SEVERABILITY CLAUSE, AND PROVIDING FOR AN EFFECTIVE DATE.

Notes:

Links:

Attachments: 14477 Back-Up from Law Dept (PDF)
14477 Submittal-City Clerk-Affidavits of Publication and Tearsheets (PDF)
14477 Submittal-City Manager-Certified Copy of O-14214 (PDF)
14477 Submittal-City Manager-Certified Copy of R-23-0448 (PDF)
14477 Submittal-City Manager-Florida Dept of Revenue Letter (PDF)

History of Legislative File:

Revision:	Acting Body:	Date:	Action:	Result:
	Marie Gouin	8/25/2023	Department Head Review	Completed
	Larry M. Spring	8/31/2023	Assistant City Manager Review	Completed
	Legislative Division	8/31/2023	Legislative Division Review	Completed
	Arthur Noriega V	8/31/2023	City Manager Review	Completed
	Xavier Alban	8/31/2023	ACA Review	Completed
	Victoria Méndez	8/31/2023	Approved Form and Correctness	Completed
	City Commission	9/9/2023	Meeting	Completed
	City Commission	9/9/2023	PASSED ON FIRST READING WITH MODIFICATION(S)	Passed
A	Legislative Division	9/11/2023	Legislative Division Review	Completed
A	Xavier Alban	9/13/2023	ACA Review	Completed
A	Marie Gouin	9/13/2023	Budget Review	Completed
A	Victoria Méndez	9/19/2023	Approved Form and Correctness with Modification(s)	Completed
A	City Commission	9/28/2023	Meeting	Completed
A	City Commission	9/28/2023	ADOPTED	Passed
A	Mayor's Office	9/29/2023	Signed by the Mayor	Completed
A	City Clerk's Office	9/29/2023	Signed and Attested by the City Clerk	Completed



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A	City Clerk's Office	9/29/2023	Rendered	Completed
A	City Commission	12/11/2023	Meeting	Completed
A	City Commission	12/11/2023	ADOPTED WITH MODIFICATION(S)	Passed
B	Mayor's Office	12/12/2023	Signed by the Mayor	Completed
B	City Clerk's Office	12/12/2023	Signed and Attested by the City Clerk	Completed
B	Legislative Division	12/13/2023	Legislative Division Review	Completed
B	Xavier Alban	12/13/2023	ACA Review	Completed
B	Marie Gouin	12/13/2023	Budget Review	Completed
B	Larry M. Spring	12/13/2023	Assistant City Manager Review	Completed
B	Victoria Méndez	12/13/2023	Approved Form and Correctness with Modification(s)	Completed
B	City Clerk's Office	12/13/2023	Rendered	Completed