



**AGENDA**  
**CITY OF LAKE WORTH BEACH**  
**REGULAR CITY COMMISSION MEETING - ADDITIONS #2**  
**CITY HALL COMMISSION CHAMBER**  
**TUESDAY, JULY 19, 2022 - 6:10 PM**

The following items were added to the agenda:

**CONSENT AGENDA:** (public comment allowed during Public Participation of Non-Agendaed items)

- B. [Resolution No. 46-2022 - Directing the Preparation of the Preliminary Refuse Assessment Roll for Fiscal Year 2022-2023 and scheduling the final public hearing for September 22, 2022](#)
- C. [Resolution No. 47-2022 - Directing the Preparation of the Preliminary Stormwater Assessment Roll for Fiscal Year 2022-2023 and scheduling the final public hearing for September 8, 2022](#)
- D. [Resolution No. 48-2022 - establish the Proposed Tentative Voter Approved Debt Rate for Fiscal Year 2022-2023 and schedule the first public hearing for September 8, 2022 and the second public hearing for September 22, 2022](#)
- E. [Resolution No. 49-2022 - establish the Proposed Millage Rate for Fiscal Year 2022-2023](#)

The City Commission has adopted Rules of Decorum for Citizen Participation (See Resolution No. 25-2021). The Rules of Decorum are posted within the City Hall Chambers, City Hall Conference Room, posted online at: <https://lakeworthbeachfl.gov/government/virtual-meetings/>, and available through the City Clerk's office. Compliance with the Rules of Decorum is expected and appreciated.

If a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such 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. (F.S. 286.0105)

# EXECUTIVE BRIEF REGULAR MEETING

**AGENDA DATE:** July 19, 2022

**DEPARTMENT:** Finance

**TITLE:**

Resolution No. 46-2022 - Directing the Preparation of the Preliminary Refuse Assessment Roll for Fiscal Year 2022-2023 and scheduling the final public hearing for September 22, 2022

**SUMMARY:**

This resolution directs the preparation of the preliminary Refuse Services, Facilities and Programs assessment roll for FY 2022-2023 with a 0% increase from last fiscal year. This resolution also schedules the final public hearing to adopt the Annual Assessment Resolution for September 8, 2022.

**BACKGROUND AND JUSTIFICATION:**

The City has been charging the Refuse Services, Facilities and Programs Assessments as non-ad valorem assessments since 2009. The adoption process of each fiscal year's assessments must comply with the City's Assessment Ordinance (Chapter 2, Article XVIII of the City's code) and Chapter 197, Florida Statutes, for the final adoption of the assessments by September 15, 2022.

This resolution directs the preparation of the preliminary Refuse Services, Facilities and Programs assessment roll for FY 2022-2023. This Resolution also schedules the final public hearing to adopt the Annual Assessment Resolution for September 8, 2022. The preliminary Refuse Services, Facilities and Programs assessment roll must be provided to the Property Appraiser's Office by July 22<sup>th</sup> to be included on the preliminary tax notices.

If this resolution is adopted, a public hearing will be held on September 8, 2022 to adopt the annual assessment resolution for Refuse Services, Facilities and Programs.

**MOTION:**

Move to approve/disapprove Resolution No. 46-2022, Directing the Preparation of the Preliminary Refuse Services, Facilities and Programs Assessment Roll for Fiscal Year 2022-2023 and scheduling the final public hearing for September 22, 2022

**ATTACHMENT(S):**

Fiscal Impact Analysis – not applicable  
Resolution No.46-2022

RESOLUTION NO. 46-2022 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, DIRECTING THE PREPARATION OF A NON-AD VALOREM ASSESSMENT ROLL RELATED TO REFUSE SERVICES, FACILITIES, AND PROGRAMS FOR FISCAL YEAR 2022-2023; PROVIDING FOR A PUBLIC HEARING TO CONSIDER ADOPTION OF THE ANNUAL ASSESSMENT RESOLUTION APPROVING SUCH ASSESSMENT; AND PROVIDING AN EFFECTIVE DATE

**WHEREAS**, the City of Lake Worth, Florida (the "City") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

**WHEREAS**, since 2009, the City has been charging a refuse services, facilities, and programs assessment as a non-ad valorem assessment pursuant to the authority set forth in this Resolution; and

**WHEREAS**, by July 22, 2022, the City must submit a preliminary tax roll for the upcoming fiscal year (2022-2023) refuse services, facilities, and programs assessment to the Palm Beach County Property Appraiser and then adopt the annual refuse services, facilities, and programs assessment at a public hearing by September 15, 2022;

**WHEREAS**, this Resolution directs the preparation of the preliminary refuse services, facilities, and programs assessment roll for the upcoming fiscal year and submittal of the same to the Property Appraiser and sets a public hearing for September 8, 2022 for the adoption of the annual refuse services, facilities, and programs assessment; and,

**WHEREAS**, the City Commission has determined that the preparation and submittal of the preliminary refuse services, facilities, and programs assessment roll and setting of the public hearing for the adoption of the annual refuse services, facilities, and programs assessment serves a proper public purpose and is in the best interests of the City.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, AS FOLLOWS:**

**SECTION 1. RECITALS.** The foregoing recitals are incorporated into this Resolution as true and correct findings of the City.

**SECTION 2. AUTHORITY.** This Resolution is adopted pursuant to City Ordinance No. 2009-22 (as may be amended from time to time, and as codified in Chapter 2, Article XVIII of the City Code of Ordinances, the "Assessment Ordinance"), City Resolution No.

41-2009 (as amended and supplemented from time to time, the "Initial Assessment Resolution"), Sections 166.021, 166.041, and 197.3632, Florida Statutes, and other applicable provisions of law. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution.

**SECTION 3. FINDINGS.** It is hereby ascertained, determined, and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Assessment Resolution approving the Refuse Services, Facilities, and Programs (then referred to as Solid Waste Services) Assessment Roll and imposing Assessments to provide for the funding of the Refuse Services, Facilities and Programs for the Fiscal Year Commencing October 1, 2009.

(B) The Assessment Ordinance requires adoption of an Annual Assessment Resolution for each Fiscal Year confirming or amending the Refuse Services, Facilities, and Programs Assessment Roll.

(C) The City Commission desires to provide notice required by the Assessment Ordinance of its intent to consider and adopt the Annual Assessment Resolution and approve the Fiscal Year 2022-2023 Refuse Services, Facilities, and Programs Assessment Roll.

**SECTION 4. FISCAL YEAR 2022-2023 REFUSE SERVICES, FACILITIES, AND PROGRAMS ASSESSMENT ROLL.** The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Refuse Services, Facilities, and Programs Assessment Roll for the fiscal year commencing October 1, 2022, in the manner provided in Section 2-154 of the Assessment Ordinance **in the amount of \$245.15 per Equivalent Residential Unit ("ERU") (which is the same assessment amount as the current fiscal year)**. The preliminary Refuse Services, Facilities, and Programs Assessment Roll shall include the amount of the Fiscal Year 2022-2023 Refuse Services, Facilities, and Programs Assessment for each individual Tax Parcel within the City, and shall exclude any Tax Parcel otherwise exempted from payment of the Assessments under the Initial Assessment Resolution. A copy of the Initial Assessment Resolution and the preliminary Refuse Services, Facilities and Programs Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Refuse Services, Facilities, and Programs Assessment Roll be in printed form if the amount of the Refuse Services, Facilities, and Programs Service Assessment for each parcel of property can be determined by the use of a computer terminal or internet access available to the public. The preliminary assessment roll shall be submitted to the Palm Beach County Property Appraiser by July 22, 2022.

**SECTION 5. PUBLIC HEARING.** A public hearing shall be held by the City Commission on September 8, 2022 at 6:00 PM at Lake Worth Beach City Hall, 7 North Dixie Highway, Lake Worth Beach, Florida, at which public hearing all such owners of property may appear to be heard as to any and all matters pertinent to the adoption of an

Annual Assessment Resolution approving and finalizing the Fiscal Year 2022-2023 Refuse Services, Facilities, and Programs Assessment Roll. In the event of an emergency (or as a means of providing additional access), the public hearing may be conducted via technological means. The City will provide additional information on how the meeting will be conducted on its website.

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

The passage of this resolution was moved by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch  
Vice Mayor Christopher McVoy  
Commissioner Sarah Malega  
Commissioner Kimberly Stokes  
Commissioner Reinaldo Diaz

The Mayor thereupon declared this resolution duly passed and adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

LAKE WORTH BEACH CITY COMMISSION

By: \_\_\_\_\_  
Betty Resch, Mayor

ATTEST:

\_\_\_\_\_  
Melissa Ann Coyne, City Clerk

# EXECUTIVE BRIEF REGULAR MEETING

**AGENDA DATE:** July 19, 2022

**DEPARTMENT:** Finance

**TITLE:**

Resolution No. 47-2022 - Directing the Preparation of the Preliminary Stormwater Assessment Roll for Fiscal Year 2022-2023 and scheduling the final public hearing for September 8, 2022

**SUMMARY:**

This Resolution directs the preparation of the preliminary stormwater assessment roll for FY 2022-2023 in the amount of \$78.25 per residential unit which remains the same as last fiscal year. This Resolution also schedules the final public hearing to adopt the Annual Assessment Resolution for September 8, 2022

**BACKGROUND AND JUSTIFICATION:**

The City has been charging the Stormwater Assessments as non-ad valorem assessments since 2009.

This resolution directs the preparation of the preliminary stormwater assessment roll for FY 2022-2023 in the amount of \$78.25 per residential unit. This Resolution also schedules the final public hearing on September 22, 2022 to adopt the Annual Assessment Resolution. The preliminary stormwater assessment roll must be provided to the Property Appraiser's Office by July 22, 2022 to be included on the preliminary tax notices.

**MOTION:**

Move to approve/disapprove Resolution No. 47-2022, Directing the Preparation of the Preliminary Stormwater Assessment Roll for Fiscal Year 2022-2023 and scheduling the final public hearing for September 22, 2022.

**ATTACHMENT(S):**

Fiscal Impact Analysis-not applicable  
Resolution No. 47-2022

RESOLUTION NO. 47-2022 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, DIRECTING THE PREPARATION OF A NON-AD VALOREM ASSESSMENT ROLL RELATED TO STORMWATER MANAGEMENT SERVICES FOR FISCAL YEAR 2022-2023; PROVIDING FOR A PUBLIC HEARING TO CONSIDER ADOPTION OF THE ANNUAL ASSESSMENT RESOLUTION APPROVING SUCH ASSESSMENT; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City of Lake Worth, Florida (the "City") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

**WHEREAS**, since 2009, the City has been charging a stormwater management services assessment as a non-ad valorem assessment pursuant to the authority set forth in this Resolution; and

**WHEREAS**, by July 22, 2022, the City must submit a preliminary tax roll for the upcoming fiscal year (2022-2023) stormwater management services assessment to the Palm Beach County Property Appraiser and then adopt the annual stormwater management services assessment at a public hearing by September 15, 2022;

**WHEREAS**, this Resolution directs the preparation of the preliminary stormwater management services assessment roll for the upcoming fiscal year and submittal of the same to the Property Appraiser and sets a public hearing for September 8, 2022 for the adoption of the annual stormwater management services assessment; and,

**WHEREAS**, the City Commission has determined that the preparation and submittal of the preliminary stormwater assessment roll and setting of the public hearing for the adoption of the annual stormwater assessment serves a proper public purpose and is in the best interests of the City.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF LAKE WORTH BEACH, FLORIDA, that:**

**SECTION 1. RECITALS.** The foregoing recitals are incorporated into this Resolution as true and correct findings of the City.

**SECTION 2. AUTHORITY.** This Resolution of the City of Lake Worth Beach, Florida (the "City") is adopted pursuant to City Ordinance No. 2009-22 (as may be amended from time to time, and as codified in Chapter 2, Article XVIII of the City Code of Ordinances, the "Assessment Ordinance"), City Resolution No. 40-2009 (as amended and supplemented from time to time, and as particularly supplemented by Resolution No. 45-2009, the "Initial Assessment Resolution"), Sections 166.021, 166.041, and 197.3632, Florida Statutes, and other applicable provisions of law. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution.

**SECTION 3. FINDINGS.** It is hereby ascertained, determined, and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Assessment Resolution approving the Stormwater Management Services Assessment Roll and imposing Stormwater Management Services Assessment to provide for the funding of Stormwater Management Services for the Fiscal Year Commencing October 1, 2009.

(B) The Assessment Ordinance requires adoption of an Annual Assessment Resolution for each Fiscal Year confirming or amending the Stormwater Management Services Assessment Roll.

(C) The City Commission desires to provide notice required by the Assessment Ordinance of its intent to consider and adopt the Annual Assessment Resolution and approve the Fiscal Year 2022-2023 Stormwater Management Services Assessment Roll.

**SECTION 4. FISCAL YEAR 2022-2023 STORMWATER SERVICE ASSESSMENT ROLL.** The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Stormwater Management Services Assessment Roll for the fiscal year commencing October 1, 2022, in the manner provided in Section 2-154 of the Assessment Ordinance **in the amount of \$78.25 per residential unit (which is the same amount assessed in this current Fiscal Year)**. The preliminary Stormwater Management Services Assessment Roll shall include the amount of the Fiscal Year 2022-2023 Stormwater Management Service Assessment for each individual Tax Parcel within the City, and shall exclude any Tax Parcel otherwise exempted from payment of the Stormwater Service Assessments under the Initial Assessment Resolution. The City Manager shall apportion the Stormwater Management Service Assessments in the manner set forth in the Initial Assessment Resolution. A copy of the Initial Assessment Resolution and the preliminary Stormwater Service Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Stormwater Service Assessment Roll be in printed form if the amount of the Stormwater Service Assessment for each parcel of property can be determined by the use of a computer terminal or internet access available to the public. The preliminary assessment roll shall be submitted to the Palm Beach County Property Appraiser by July 22, 2022.

**SECTION 5. PUBLIC HEARING.** A public hearing shall be held by the City Commission on September 8, 2022 at 6:00 PM at Lake Worth Beach City Hall, 7 North Dixie Highway, Lake Worth Beach, Florida, at which public hearing all such owners of property may appear to be heard as to any and all matters pertinent to the adoption of an Annual Assessment Resolution approving and finalizing the Fiscal Year 2022-2023 Stormwater Services Assessment Roll. In the event of an emergency (or as a means of providing additional access), the public hearing may be conducted via technological



means. The City will provide additional information on how the meeting will be conducted on its website.

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

The passage of this resolution was moved by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch  
Vice Mayor Christopher McVoy  
Commissioner Sarah Malega  
Commissioner Kimberly Stokes  
Commissioner Reinaldo Diaz

The Mayor thereupon declared this resolution duly passed and adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

LAKE WORTH BEACH CITY COMMISSION

By: \_\_\_\_\_  
Betty Resch, Mayor

ATTEST:

\_\_\_\_\_  
Melissa Ann Coyne, City Clerk

# EXECUTIVE BRIEF REGULAR MEETING

**AGENDA DATE:** July 19, 2022

**DEPARTMENT:** Finance

**TITLE:**

Resolution No. 48-2022 - establish the Proposed Tentative Voter Approved Debt Rate for Fiscal Year 2022-2023 and schedule the first public hearing for September 8, 2022 and the second public hearing for September 22, 2022

**SUMMARY:**

Resolution No. 48-2022 will establish the Proposed Tentative FY 2022 Voter Approved Debt Rate of 0.92 mills for the FY 2023 General Obligation Bond Fund Levy.

**BACKGROUND AND JUSTIFICATION:**

In November 2016, approximately 67% or two-thirds of Voters of the City of Lake Worth approved the issuance of General Obligation Bonds for Road Improvement Projects in an amount not to exceed forty million dollars.

In FY 2018-2019, the City established a Debt Fund to receive the receipts of debt rate and remit the debt service payments. For FY 2022-2023 the debt service receipts will be in the amount of \$2,159,088. Pursuant to §200.001, Florida Statutes, the City must advise the Palm Beach County Property Appraiser of the Tentative Voter Approved Debt Rate, as well as the date of the City's first public budget hearing scheduled for September 8, 2022. The Tentative Voter Approved Debt Rate approved at this public hearing establishes the maximum rate the City may consider and approve during the budget hearings in September. The Voter Approved Debt Rate may be lowered by the Commission at the hearings, but it cannot be raised (without additional notice being provided to each taxpayer at a cost of approximately \$15,500 for postage).

The Voter Approved Debt Rate adoption process is governed by the State Statute known as Truth In Millage (TRIM). In Florida, properties are assessed by the county Property Appraiser and property taxes are collected by the county Tax Collector. All property is assessed at 100% of real value, which is approximately 85% of market value. The State Constitution restricts the annual increase in taxable value of homestead property to 3% or the increase in the CPI, whichever is less.

Property owners are eligible to receive a homestead exemption of \$25,000 on the first \$25,000 of value of their principal place of residence. In addition, homeowners can receive in whole or in part a second \$25,000 homestead exemption on the third \$25,000 of value of their principal place of residence. For instance, if a home's value is \$50,000 or under, the owner is only entitled to the first exemption. However, for example if the home is worth \$67,000 or \$75,000, the owner would be eligible to receive the second exemption in the amount of \$17,000 or \$25,000, respectively.

The City is required to hold two public hearings for adoption of a Voter Approved Debt Rate. The first public hearing is advertised by the Property Appraiser mailing to each property owner on a TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

- The new and prior year's assessed value;
- The tax bill if the current property tax rate is changed for the new year;
- The tax bill if the roll-back rate is levied for the new year; and
- The property tax bill if the proposed budget is adopted

**MOTION:**

Move to approve/disapprove Resolution No. 48-2022 and schedule the first public hearing for the Voter Approved Debt Rate on September 8, 2022, at 6:00 PM at Lake Worth City Hall and the second public hearing for September 22, 2022.

**ATTACHMENT(S):**

Fiscal Impact Analysis – not applicable  
Resolution No. 48-2022

RESOLUTION NO. 48-2022 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, ADOPTING A TENTATIVE VOTER APPROVED DEBT RATE OF 0.92 MILLS FOR FISCAL YEAR 2022-2023; ESTABLISHING A DATE AND TIME FOR THE FIRST PUBLIC HEARING ON THE VOTER APPROVED DEBT RATE; AUTHORIZING THE CITY MANAGER TO SUBMIT THE REQUIRED FORMS TO THE PALM BEACH COUNTY PROPERTY APPRAISER; AND PROVIDING FOR AN EFFECTIVE DATE

**WHEREAS**, pursuant to §200.001, Florida Statutes, the City Commission is required to advise the County Property Appraiser of its tentative voter approved debt rate, and the date, time and place at which a public hearing will be held to consider the proposed voter approved debt rate; and

**WHEREAS**, the City Commission has determined that based upon its review of all relevant information that the tentative voter approved debt rate and date and time for the first public hearing set forth in this Resolution is in accordance with the requirements of section 200.001, Florida Statutes, and serves a valid public purpose.

**NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA that:**

**SECTION 1.** The foregoing recitals are incorporated into this Resolution as true and correct findings of the City.

**SECTION 2.** The City Commission hereby adopts a tentative voter approved debt rate of 0.92 mills for General Obligation Bonds purposes for Fiscal Year 2022-2023.

**SECTION 3.** The City Commission hereby establishes Thursday, September 8, 2022, at 6:00 p.m. as the date and time of the first public hearing on the voter approved debt rate. The public hearing shall be held at City Hall, 7 North Dixie Highway, Lake Worth Beach, Florida 33460. In the event of an emergency (or as a means of providing additional access), the public hearing may be conducted via technological means. The City will provide additional information on how the hearing will be conducted on its website.

**SECTION 4.** The City Manager is hereby authorized and directed to submit forms DR-422 (Certification of Taxable Value), DR-420TIF (Tax Increment Adjustment Worksheet) DR 422 DEBT (Voted Debt Millage) and DR-420 MM-P (Municipality Maximum Millage Levy Calculation) to the Palm Beach County Property Appraiser.

**SECTION 5.** This Resolution shall become effective upon its adoption.

The passage of this Resolution was moved by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch  
Vice Mayor Christopher McVoy  
Commissioner Sarah Malega  
Commissioner Kimberly Stokes  
Commissioner Reinaldo Diaz

The Mayor thereupon declared this Resolution duly passed and adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

LAKE WORTH BEACH CITY COMMISSION

By: \_\_\_\_\_  
Betty Resch, Mayor

ATTEST:

\_\_\_\_\_  
Melissa Ann Coyne, City Clerk

# EXECUTIVE BRIEF REGULAR MEETING

**AGENDA DATE:** July 19, 2022

**DEPARTMENT:** Finance

**TITLE:**

Resolution No. 49-2022 - establish the Proposed Millage Rate for Fiscal Year 2022-2023

**SUMMARY:**

Resolution No. 49-2022 will establish the proposed Millage Rate of 5.4945 mills and schedule the first public hearing for September 8, 2022 for the tentative Millage Rate and tentative Budget and the second public hearing for September 22, 2022 for the final Millage Rate and Budget.

**BACKGROUND AND JUSTIFICATION:**

Pursuant to §200.065(2)(b), Florida Statutes, the City must advise the Palm Beach County Property Appraiser of the proposed Operating Millage Rate, as well as the date of the City's first public hearing on the tentative Operating Millage Rate and budget (which is scheduled for September 8, 2022). The proposed Operating Millage Rate approved at by this Resolution establishes the maximum millage rate the City may consider and approve during the public hearings in September. The proposed Operating Millage Rate may be lowered by the Commission at the hearings, but it cannot be raised (without additional notice being provided to each taxpayer at a cost of approximately \$15,500 for postage).

Based on information from the Palm Beach County Property Appraiser's Office, the FY 2023 Operating Roll Back Millage is 4.7357. This Operating Roll-Back Millage is the millage rate that will generate the same property tax revenue that was generated in FY 2022.

With the inclusion of the County Fire MSTU millage 3.4581, the maximum available Operating Millage cannot exceed 8.9526 mills. This year continues a trend that began in the last five (5) years with an increase in the taxable value of real and personal property of approximately 16.02%. This rate will result in an increase in the actual tax revenues collected.

The budget and property tax rate adoption process is governed by the State Statute known as Truth In Millage (TRIM). In Florida, properties are assessed by the County Property Appraiser and property taxes are collected by the county Tax Collector. All property is assessed at 100% of real value, which is approximately 85% of market value. The State Constitution restricts the annual increase in taxable value of homestead property to 3% or the increase in the CPI, whichever is less.

Property owners are eligible to receive a homestead exemption of \$25,000 on the first \$25,000 of value of their principal place of residence. In addition, homeowners can receive in whole or in part a second \$25,000 homestead exemption on the third \$25,000 of value of their principal place of residence. For instance, if a home's value is \$50,000 or under, the owner is only entitled to the first exemption. However, for example if the

home is worth \$67,000 or \$75,000, the owner would be eligible to receive the second exemption in the amount of \$17,000 or \$25,000, respectively.

The City is required to hold two (2) public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner on a TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

- The new and prior year's assessed value;
- The tax bill if the current property tax rate is changed for the new fiscal year;
- The tax bill if the roll-back rate is levied for the new fiscal year; and
- The property tax bill if the proposed budget is adopted.

**MOTION:**

Motion to approve/disapprove Resolution No. 49-2022 and schedule the first public hearing date for the annual operating budget on September 8, 2022, at 6:00 PM at Lake Worth Beach City Hall and the second public hearing for September 22, 2022.

**ATTACHMENT(S):**

Fiscal Impact Analysis – not applicable  
Resolution No. 49-2022

RESOLUTION NO. 49-2022 OF THE CITY OF LAKE WORTH BEACH, FLORIDA, ADOPTING A PROPOSED OPERATING MILLAGE RATE OF 5.4945 MILLS FOR FISCAL YEAR 2022-2023; ESTABLISHING A DATE AND TIME FOR THE FIRST PUBLIC HEARING ON THE TENTATIVE BUDGET AND TENTATIVE MILLAGE RATE AND FOR THE SECOND PUBLIC HEARING ON THE FINAL BUDGET AND FINAL MILLAGE RATE; AUTHORIZING THE CITY MANAGER TO SUBMIT THE REQUIRED FORMS TO THE PALM BEACH COUNTY PROPERTY APPRAISER; AND PROVIDING FOR AN EFFECTIVE DATE

**WHEREAS**, pursuant to §200.065, Florida Statutes, the City Commission is required to advise the County Property Appraiser of its proposed millage rate, its rolled-back millage rate, and the date, time and place at which the public hearings will be held to consider the tentative millage rate and the City's tentative budget and the final millage rate and the City's final budget; and,

**WHEREAS**, the City Commission has determined that based upon its review of all relevant information that the proposed millage rate, rolled-back millage rate, and date and time for the public hearings set forth in this Resolution are in accordance with the requirements of section 200.065, Florida Statutes, and serve a valid public purpose.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA that:**

**SECTION 1.** The foregoing recitals are hereby incorporated into this Resolution as true and correct findings of the City.

**SECTION 2.** The City Commission hereby adopts a proposed operating millage rate of 5.4945 mills for General Operating Budget purposes for Fiscal Year 2022-2023, which is the same millage rate as last fiscal year.

**SECTION 3.** Based upon information provided by the Palm Beach County Property Appraiser's Office, the City has calculated the FY 2022-2023 Operating Rolled-Back Millage Rate as 4.7357 mills. This Operating Rolled-Back Millage rate is the millage rate that will generate the same property tax revenue that was generated in FY 2021-2022.

**SECTION 4.** The City Commission hereby establishes Thursday, September 8, 2022, at 6:00 p.m. as the date and time of the first public hearing on the tentative budget and tentative millage rate. The City Commission hereby establishes Thursday, September 22, 2022, at 6:00 p.m. as the date and time of the second public hearing on the final budget and final millage rate. The public hearings shall be held at City Hall, 7 North Dixie Highway, Lake Worth Beach, Florida 33460. In the event of an emergency (or as a means of providing additional access), the public hearings may be conducted via



technological means. The City will provide additional information on how the hearings will be conducted on its website.

**SECTION 5.** The City Manager is hereby authorized and directed to submit forms DR-420 (Certification of Taxable Value), DR-420TIF (Tax Increment Adjustment Worksheet) and DR-420 MM-P (Municipality Maximum Millage Levy Calculation) to the Palm Beach County Property Appraiser's Office.

**SECTION 6.** This Resolution shall become effective upon its adoption.

The passage of this Resolution was moved by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

- Mayor Betty Resch
- Vice Mayor Christopher McVoy
- Commissioner Sarah Malega
- Commissioner Kimberly Stokes
- Commissioner Reinaldo Diaz

The Mayor thereupon declared this Resolution duly passed and adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

LAKE WORTH BEACH CITY COMMISSION

By: \_\_\_\_\_  
Betty Resch, Mayor

ATTEST:

\_\_\_\_\_  
Melissa Ann Coyne, City Clerk