

Staff Report

Subject: Revised property tax levy resolution for 2023
Author: Mark W. Barnes, Finance Director
Department: Finance, Tax Assessor, Tax Commissioner
Meeting Date: 10/17/23
Item Description: Revised resolution to levy property taxes, and approval of the PT35 form for submission of millage to the State

Summary Recommendation:

Staff recommends approval of the revised resolution to levy taxes, approval of the proposed millage rates, and approval of the revised PT35 form for submission to the State.

Executive Summary/Background:

The original 2023 tax levy resolution was approved by the Board of Commissioners at the special called meeting on 8/29/23. The resolution, digest, and all associated documentation was subsequently submitted to the State for review, and during that process the State determined that the Board of Education would have to re-advertise their millage and hold a new public meeting for adoption. Rather than holding three new meetings that their original millage increase would require, they elected to instead use their rollback rate and therefore hold only one additional public meeting.

The Board of Education elected to recommend their rollback rate of 14.957 mills instead of their original 15.810 mills. They adopted this rate at their 8:00 a.m. meeting held this morning.

This revised tax levy resolution changes ONLY the Board of Education rate. There are NO OTHER changes.

Alternatives for Commission to Consider:

1. Approve the revised resolution to levy taxes and the revised PT35 form for submission to the State.
2. Do not approve the revised resolution to levy taxes and the revised PT35 form as presented.
2. Provide staff with direction.

Recommended Alternative:

Staff recommends approval – Alternative #1 - Approve the revised resolution to levy taxes and the revised PT35 form for submission to the State.

Other Alternatives:

n/a

Department Review: *(list departments)*

Finance, Tax Assessor, Tax Commissioner

Funding Source:

None required - existing software and staff preparation time are already accounted for in the budget.

Attachments:

1. Revised resolution to Levy the 2023 Taxes
2. Revised PT 35 – County Millage Rate Certification