



Meeting Agenda Item Coversheet

MEETING DATE:		11/22/2021	Submitted By: Finance	
SUBJECT: <i>This will be the name of the Item as it will appear on the Agenda</i>		RESOLUTION 2021-35 – Re-adoption of Final Millage Rate for Fiscal Year 2022		
STAFF RECOMMENDATION: (MOTION READY)		Re-adopt the Final Millage Rate for Fiscal Year 2022		
SUMMARY and/or JUSTIFICATION:		Late in the fiscal year 2022 (FY22) budget cycle the Palm Beach County Property Appraiser increased the total taxable value amount for properties within the City of Westlake. This increase was not reflected in the FY22 budget adopted in September, resulting in the property tax revenue being lower in the budget than what the City will actually receive in FY22. The Florida Department of Revenue requires that the City re-advertise the Notice of Tax Increase and Budget Summary for another budget hearing and re-adopt the FY22 Millage Rate and Budget. The millage rate of 5.1250 has not changed from the rate adopted in September.		
SELECT, if applicable		AGREEMENT:		<input type="checkbox"/>
		STAFF REPORT:		<input type="checkbox"/>
		EXHIBIT(S):		<input type="checkbox"/>
BUDGET:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
PROCLAMATION:		<input type="checkbox"/>		
OTHER:		<input type="checkbox"/>		
IDENTIFY EACH ATTACHMENT. <i>For example, an agreement may have 2 exhibits, identify the agreement and Exhibit A and Exhibit B</i>		Resolution 2021-35		
SELECT, if applicable		RESOLUTION:		<input checked="" type="checkbox"/>
		ORDINANCE:		<input type="checkbox"/>
IDENTIFY FULL RESOLUTION OR ORDINANCE TITLE <i>(if Item is <u>not</u> a Resolution or Ordinance, please erase all default text from this field's textbox and leave blank) <u>Please keep text indented.</u></i>		<u>A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, RE-ADOPTING, IN COMPLIANCE WITH SECTION 200.065(13), F.S., THE FINAL AD VALOREM MILLAGE RATE TO BE LEVIED FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.</u>		
FISCAL IMPACT (if any):				\$

NOVEMBER 22, 2021

RESOLUTION 2021-35

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, RE-ADOPTING, IN COMPLIANCE WITH SECTION 200.065(13), F.S., THE FINAL AD VALOREM MILLAGE RATE TO BE LEVIED FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2021, AND ENDING ON SEPTEMBER 30, 2022; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on November 9, 2021, the City received a notice from the Florida Department of Revenue advising the City that the City's previous Notice of Proposed Tax Increase was incorrect under Section 200.065(2)(a)1, F.S.; and

WHEREAS, pursuant to applicable provisions of law, the City of Westlake has computed a final millage rate and prepared a final budget in compliance with Section 200.065(13) for the fiscal year beginning October 1, 2021 and ending on September 30, 2022; and

WHEREAS, a "Notice of Final Millage Rate and Final Budget Hearings" re-advertising and advising the public that a public hearing on the final millage rate and final budget would be held on November 22, 2021, has been advertised as required by Florida Statute 200.065(13); and

WHEREAS, said public hearing has been held as stated above and comments from the public concerning said final millage rate and final budget have been heard and considered; and

WHEREAS, the gross taxable value for operation purposed not exempt from taxation within Palm Beach County, has been certified by the Palm Beach County Appraiser to the City of Westlake as \$358,749,646; and

WHEREAS, it is the desire of the City Council for the City of Westlake to adopt a final millage rate for the fiscal year beginning October 1, 2021 and ending on September 30, 2022;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA:

SECTION 1. The foregoing "WHEREAS" clauses are true and correct and hereby ratified and confirmed by the City Council. All exhibits attached hereto are hereby incorporated herein.

SECTION 2: That the final ad valorem millage rate of \$1,000.00 of assessed value for real and personal property value as established by the Palm Beach County Property

Appraiser for the fiscal year beginning October 1, 2021 and ending on September 30, 2022 is hereby set at 5.1250 mills.

SECTION 3: The operating millage rate for the fiscal year 2022 is set at 5.1250 mills, which is 18.4% higher than the “rolled-back rate” of 4.3296 mills.

SECTION 4: The City of Westlake does not have voted debt for fiscal year 2022.

SECTION 5. Conflicts: All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 6. Severability: If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.

SECTION 7: That this resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED by City Council for the City of Westlake, on this 22nd day
of November 2021.

Roger Manning, Mayor
City of Westlake

Zoie P. Burgess
City Clerk

Approved as to Legal Form and Sufficiency:

Office of City Attorney