



## Memorandum

**Memorandum No: 25-062**

**TO:** Honorable Mayor and Members of the Fort Lauderdale City Commission

**FROM:** Rickelle Williams, City Manager *RW*

**DATE:** May 19, 2025

**SUBJECT: Revised Public Hearing Date for FY 2026 Budget**

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In accordance with state law, two (2) public hearings must be held each September to discuss and approve the City's proposed millage rate and budget.

[Florida Statute 200.065\(2\)\(e\)2](#) requires that "the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate" and that such hearing occur "not earlier than 65 days after certification," following the Property Appraiser's certification of taxable values. This year, certification will occur on July 1, 2025.

Traditionally, the City has held its First Public Hearing in conjunction with the first Regular City Commission meeting in September. However, this year, the first scheduled meeting falls on Tuesday, September 2, 2025 – only 64 days after certification – rendering it noncompliant with the statutory requirement.

To ensure compliance, staff recommends rescheduling the First Public Hearing to Wednesday, September 3, 2025 at 5:01 p.m. At an upcoming City Commission meeting, the City Clerk will facilitate a discussion on whether to move the Regular Commission Meeting to align with the recommended adjusted public hearing date.

This proposed adjustment does not affect the Second (Final) Public Hearing, which remains scheduled for Friday, September 12, 2025 at 5:01 p.m.

For more information, please contact Yvette Matthews, Acting Director of the Office of Management and Budget at [ymatthews@fortlauderdale.gov](mailto:ymatthews@fortlauderdale.gov) or 954-828-6103.

Attachments:

1. School Board and County Commission Public Hearing Dates
2. 2025 Tax Roll Calendar

c: D'Wayne M. Spence, Interim City Attorney  
David R. Soloman, City Clerk  
Patrick Reilly, City Auditor  
City Manager's Office  
Department Directors

***Non- Ad Valorem Hearing Information:***

If your city/district intends to utilize the Trim Notice as the first-class notice for a non-ad valorem assessment, please **do not** schedule your public hearing for the non-ad valorem assessment **before September 12, 2025**. The Broward County Property Appraiser's office will not guarantee the twenty-day notice requirement if the hearing is scheduled prior to September 12, 2025. The Tax Collector's Office will accept your final adopted resolution via email if you send it prior to midnight on September 15th.

***School Board and County Commission Public Hearing Dates:***

Florida Statute 200.065(2)(e)2 requires "hearing dates scheduled by the County Commission and School Board shall not be utilized by any other Taxing Authority within the County for its public hearings." The following dates have been confirmed for the School Board and County Commission:

	<u>First Public Hearing</u>	<u>Second Public Hearing</u>
School Board	July 29, 2025	September 9, 2025
Broward County Commission	September 4, 2025	September 16, 2025

## 2025 TAX ROLL CALENDAR

- May 30 (Fri) Property Appraiser notifies taxing authorities of estimate of taxable value.
- Jul 1 (Tue) Property Appraiser submits Certification of Values to ad valorem taxing authorities, special assessment districts, and Department of Revenue.
- Aug 4 (Mon) Ad valorem taxing authorities to certify their roll-back rate, proposed millage rate, and time, date, and place of the first required public hearing via DOR's etrim application. Taxing authorities to certify proposed non-ad valorem rates to the Property Appraiser.
- Aug 12 (Tue) Property Appraiser begins to mail Proposed Property Tax Notices (Trim Notices).
- Aug 23 (Sat) Last day for Property Appraiser to mail TRIM Notices.  
August 23 to September 17: Review and filing period to Value Adjustment Board.
- Sept 3-18 Ad valorem taxing authorities hold public hearings on tentative budget per Tax Notice.  
  
Within 15 days after adopting tentative budget, ad valorem taxing authorities advertise intent to adopt final millage rate and budget. Public hearing to be held 2 to 5 days after published advertisement, **after 5 PM** if not on Saturday, **no Sunday hearings**.  
  
3 days after adoption of final millage rate, ad valorem taxing authorities deliver the Resolution or Ordinance adopting the final millage rate to Property Appraiser and Tax Collector.
- (TBA) Majority vote of County Commission to extend Tax Roll and prepare tax bills prior to the completion of the 2025 Value Adjustment Board hearings.
- Oct 21 (Tue) Tax Roll certified to Tax Collector except for Value Adjustment Board cases.

**\*NOTE\*** For deadlines regarding notification and public hearing on adoption of a new or amended non-ad valorem assessment roll, refer to F.S. 197.3632 (4)(a) and (b). If the TRIM Notice is utilized for the first-class notice, the non-ad valorem hearing **cannot be held prior to September 12th** in order for Property Appraiser to guarantee the 20-day notice requirement. Final adopted non-ad valorem rates are to be certified to the Tax Collector no later than September 15th.